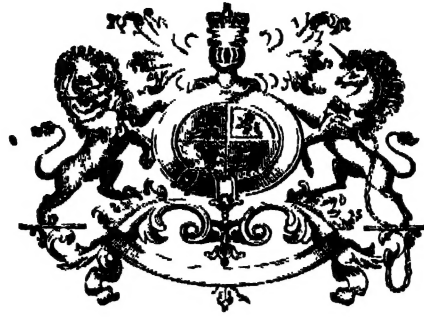


THE GAZETTE
OF
INDIA — MAR.
1890

Am.

115 m1am
Uttarpur & Jai'rishma Public Library



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 1 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART II

Notifications by High Court Comptroller General &c

GAZETTE OF INDIA

NOTICE

The 12th October, 1889

From the 9th November next till further notice the complete *Gazette of India* will be published at Calcutta. After the 2nd November all Notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher, 8 Hastings Street, Calcutta.

<i>Revised rates from 1st January 1887</i>	Per a	m
Subscription for <i>Gazette</i> and Supplement	R	a p
Postage	15	0 0
Subscription for Parts I II and III or any of them	0	0 0
Postage	2	8 0
Subscription for Parts IV V and VI or any of them	4	0 0
Postage	2	8 0
Subscription for Supplement only	5	0 0
Postage	3	0 0
Subscription for Supplement and Part VI	6	0 0
Postage	3	0 0
For a single copy of the <i>Gazette</i> and Supplement &c as		
For a single copy of Parts I II and III or IV V and VI or Supplement &c as		
Postage on single copies varies according to weight		
Rules and Notifications issued under Legislative Acts and having the force of law may be obtained separately at per page 2 pice		

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo of the Government of India Home Department of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P M on Friday afternoon and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E J DEAN

Publisher Gazette of India

AGENT TO THE GOVERNOR GENERAL FOR CENTRAL INDIA

NOTIFICATION

In the Residency the 21st February 1890

No 775 —ERRATA—In Central India Agency Notification, No 4733, dated the 30th October 1889—

for 17th October 1889, shown in list two columns, read—1st October, 1889

By Order

J L KAYE,

Asst Agent to the Govr Gen for Central India

AGENT TO THE GOVERNOR GENERAL RAJPUTANA

NOTIFICATIONS

Abu, the 19th February 1890

No 735 G—The following transfers have been made in the Establishments of the Civil Hospital Assistants in Rajputana —

Class	Names	From	To	Date of transfer
2nd	Luchmon Dass	Mat Dispensary at Bika	Native States Revenue List	1st Dec 1889
2nd	Luchmon Das	Native States Revenue List	Raj Dispensary at Hanwara	3rd Jan 1890
2nd	Paloo Ram	Raj Dispensary at Hanwara	Mat Dispensary at Bikaner	3rd Jan 1890

No 736 G—The leave granted under this Office Notification No 8 G dated the 1st January 1890 was extended for five days to 3rd class Hospital Assistant Ali Murdan Khan who returned from leave on the 5th January 1890

By Order

K D ERSKINE *Lieut*
for First Asst Agent to the Govr Genl
Rajputana

RESIDENT IN MYSORE

NOTIFICATION

Bangalore the 21st February 1890

No 587—10790—In supersession of so much of Notification No 84 dated the 30th May 1871 as relates to the Executive Engineer Presidency Division, which appointment has ceased to exist the Resident in Mysore directs under Section 4 of the Municipal Regulations for the Civil and Military Station of Bangalore that Mr J G O Shaughnessy C E shall be *ex officio* a Municipal Commissioner

By Order,

L S NEWMARCH
Asst to the Resident

DIRECTOR-GENERAL OF RAILWAYS

NOTIFICATION

Calcutta, the 21st February, 1890

No 7—Mr W J Chamberlain District Traffic Superintendent class II grade 2 of the Superior Revenue Establishment of State Railways is granted furlough for one year under Article 371 of the Civil Service Regulations with effect from the 15th March 1890 or such subsequent date as he may avail himself of it

L. CONWAY GORDON,
Director-General

Report of a Deserter or Absentee without leave from the 2nd Battalion Manchester Regiment of Foot dated at Camp Ludhiana, this 20th day of February, 1890

Number Rank and Name —No 1118 Private Thomas Kye	Parish and County in which Born—Caroballon Croydon Surrey
Age—23 years 6 months	Place of residence for last 12 months before enlistment—Unknown
Height—5 feet 4½ inches	Marks—Scar on right side of chin and above right nipple Scar on back Two marks of vaccination on left arm
Colour of— Complexion—sallow Hair—brown Eyes—grey	Trade—Labourer
Date of Desertion or Absence—8th February 1890	Regimental or plain clothes—Regimentals presumably khaki
Place of Desertion or Absence—Bandikui	REMARKS—Supposed to have gone to Calcutta
Date of Enlistment—1st September 1889	Deserted while on escort duty from Doolah
At what Place Enlisted—Kingston-on Thames	Under 5 years service

K W STUDDY *Lt Colonel*,
Comdg 2nd Battn Manchester Regt of Foot

Report of a Deserter or Absentee without leave from the 1st Battalion, The Buffs (East Kent Regiment) of Infantry, dated at Dum Dum, this 21st day of February 1890

Number Rank and Name —No 1100 Drummer George John son	At what place Enlisted—London
Age—20 years 4 months	Parish and County in which born—Parish not known
Size—5 feet 6½ inches	London Middlesex
Colour of— Complexion—fresh Hair—brown Eyes—brown	Place of residence for last 12 months before enlistment—London
Date of Desertion or Absence—12th February 1890	Marks—Scar on chest
Place of Desertion or Absence—Dum Dum	Trade—Musician
Date of Enlistment—5th October 1883	Regimentals or plain clothes—Regimentals
	REMARKS—Not on leave or furlough
	Under 7 years service

E PARRY *Lt & Actg Adjt*,
for *Lieut Colonel*
Comdg 1st Battn The Buffs (E Kent Regt) of Infy

Report of a Deserter or Absentee without leave from the 1st Battalion, The Buffs (East Kent Regiment) of Infantry, dated at Dum Dum this 21st day of February 1890

Number Rank and Name —No E K—1224 Drummer John Strutt	At what Place Enlisted—London
Age—20 years 3 months	Parish and County in which Born—Brentwood
Size—5 feet 7½ inches	Chelmsford Essex
Colour of— Complexion—fresh Hair—fair Eyes—hazel	Place of residence for last 12 months before enlistment—Not known
Date of Desertion or Absence—12th February 1890	Marks—None
Place of Desertion or Absence—Dum Dum	Trade—Errand boy
Date of Enlistment—17th March 1884	Regimentals or plain clothes—Regimentals
	REMARKS—Not on leave or furlough
	Under 6 years service

E PARRY, *Lt & Actg Adjt*,
for *Lieut Colonel*,
Comdg 1st Battn The Buffs (E Kent Regt) of Infy

ADMINISTRATOR GENERAL OF BENGAL

Notices of deaths sent to the Administrator General of Bengal under Section 64 of Act II of 1874

Name of deceased	Place of death	Date of death	By whom and when death reported	REMARKS
W Cracroft	Ghazipur	2nd January 1890	District Judge of Ghazipur on the 3d January 1890	Will left Assets not known Executor Colonel J W O Dowda
Lieutenant Colonel G M D Hill	Dehra Dun	30th January 1890	Sub-Judge of Dehra Dun on the 3rd February 1890	N application for administration Intestate Assets about Rs 642 A certificate under Section 36 of Act II of 1874 has been granted to Colonel Ralph O'Leary Dhura in Dehra Dun by the Administrator General of Bengal
Harry Abbott	Agra	2nd January 1890	District Judge of Agra on the 6th February 1890	Intestate Assets about Rs 350 Widow has applied to the Court of the District Judge of Agra for administration Citations issued
J H Saunders Plate-layer	Nagpur	6th August 1889	Deputy Commissioner of Nagpur on the 10th February 1890	Intestate Assets about Rs 489-4 M the said estate in England No application for administration
Reverend A Delalex Roman Catholic Chaplain	Jubbulpore	10th July 1889	District Judge of Jubbulpore on the 14th February 1890	Intestate Assets about Rs 103-11 No application for administration
J H Moore	Champa District Bilaspur	27th August 1889	Deputy Commissioner of Bilaspur on the 8th February 1890	Intestate Assets of small value Father Mr J H Moore in England No application for administration

L P D BROUGHTON,
Administrator General of Bengal

ADMINISTRATOR GENERAL'S OFFICE

1 COUNCIL HOUSE STREET

CALCUTTA

The 25th February 1890

Statement of the Affairs of the Bank of Bengal for the week ending 25th February 1890

LIABILITIES				ASSETS			
	R	a	p		R	a	p
Capital paid up	2 00 00 000	0	0	Government Securities	16 43 935	0	0
Reserve Fund	58 00 000	0	0	Other authorised Investments	73 00 326	0	0
Public Deposits at Head Office	89 15 445	5	8	Loans on Government and other authorised Securities	1 89 00 188	7	10
Public Deposits at Branches	96 89 770	11	1	Accounts of Credit on Government and other authorised Securities	1 08 75 645	0	3
Other Deposits at Head Office and Branches	2 81 70 371	0	8	Bills discounted and purchased	1 88 11 911	7	9
Bank Post Bills &c	6 58 668	15	9	Balances with other Banks	8 92 036	8	11
Sundries	7 12 865	5	6	Bullion	6 042	12	3
				Dead Stock	12 29 253	15	0
				Stamps	13 987	11	0
				Sundries	3 06 060	14	5
					5 99,80 287	13	5
				Cash and Currency Notes at Head Office	52 30,023	6	8
				Cash and Currency Notes at Branches	87 36 810	2	7
					1 39,66 833	9	3
RUPES	7 39 47 121	6	8	RUPES	7 39 47 121	6	8

By Order of the Directors

BANK OF BENGAL
Calcutta the 27th February 1890

F T LEWIS
Offg Chief Accountant

W D CRUICKSHANK
Secretary & Treasurer

Rate for Demand Loans 11 per cent
Percentage 29

Statement of Silver Balance in the Calcutta Mint for the week ending 26th February, 1890

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 19th February 1890	16 12 851	
Value of Government silver in the Mint on the same date	5 10 910	21 23 761
ADD— Silver received by the Mint during the week on account of the Currency Department Ditto ditto Government	1,47,110	1 47 710
DEDUCT— New coin paid to Reserve Treasury during the week Lefty items issued for miscellaneous purposes	2 64 000	22 71,471
		2 64 000
Balance on the evening of the 26th February 1890		20 07,471
The Balance comprises— Silver held on account of the Currency Department Ditto ditto Government	15 99 684 4 7 787	20 07 471
There is in addition awaiting assay— Bullion taken up to Private Individuals Ditto ditto Government	69 557 — —	69 557

A W BAIRD *Lt Colonel F E*
Master of the Mint

THE CALCUTTA MINT
The 27th February 1890

TREASURE TROVE

NOTICE

It is hereby notified under Section 5 of the Indian Treasure Trove Act VI of 1878 that on or about the 20th October 1889 the articles noted below were found by Chennamseth Venkanna in the village of Gollagudem in the Bhadrachalam Taluk, Godavari District hidden under ground in field No 13 (Malik Lkter) of Gollagudem village while he was ploughing the land for cultivating cholum —

Article	VI R a p
A big idol of Lakshmi made of a mixture of copper brass &c	10 0 0
Vishnu	15 0 0
Narasimhaswami	20 0 0
One small copper idol	2 0 0
One broken bell	} 0 8 0
One small copper plate	
One small copper cup	
Seven brass pieces of broken articles	
TOTAL	47 8 0

All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector and Government Agent of Godavari District, at his office on the 4th August 1890 in view to the matter being enquired into and determined according to law

W A HAPPELL,
Collector and Government Agent of Godavari
COCANADA
The 13th February 1890

NOTICE

It is hereby notified under Section 5 of the Indian Treasure Trove Act (VI of 1878) that on or about the 20th April 1889 the undermentioned articles valued in the aggregate at Rs 100, were found by Parai Suppan son of Kasamadan and Parai Karuppan, son of Suppan buried in a wet field No 140 C belonging to one Kuppusami Aiyar, of Brimadesam village in Ambasamudrum Taluk Tinnevely District, in the Presidency of Madras —

Description of Article	Approximate value
Four copper idols	100 0 0

All persons claiming the said treasure or any part thereof are hereby required to appear personally or by duly authorized agents before the Collector of Tinnevely at his office at Tinnevely, on the 16th day of June 1890 in order to the matter being enquired into and determined in accordance with the provisions of the Act

C MURUGESAM
for Collector of Tinnevely

SURVEY OF INDIA DEPARTMENT PUBLICATIONS FOR SALE

Metric Weights and Measures and other Tables price Rs 1 8 obtainable at the Surveyor General's Office No 13 Wood Street Calcutta

Descriptive Catalogue of Instruments available at the Mathematical Instrument Office No 15, Wood Street Calcutta price Rs 2

Tide Tables for the Indian Ports for the year 1890 (also January 1891) —

Part I Western Ports *11s* — Aden Kurrachee Okha Point and Bevt Harbour (mouth of Gulf of Cutch) Kathiawar Bhavnagar Bombay Mormugao (Goa) Karwar Belpore Cochin Tuticorin Cille and Colombo (Ceylon) and Paumben Pass (Island of Rameswaram) Price Rs 2

Part II Eastern and Burma Ports *11s* — Negapatam Madras Cocanada Vizagapatam False Point Dablat (Saugor Island) Diamond Harbour Kidderpore (Calcutta) Chittagong Akaiab Elephant Point Rangoon Amhurst Moulmein and Port Blair Price Rs 2

Aden pamphlet Price As 8

Kurrachee pamphlet 8

Ditto Sheet 8

Okha Kathiawar and Bhavnagar pamphlet Rs 1

Bombay pamphlet As. 8

Ditto Sheet 8

Mormugao and Karwar pamphlet 12

Tuticorin Galle Colombo and Paumben Pass pamphlet Rs 1

Madras pamphlet As 8

Ditto Sheet 8

Hooghly River Sheet Rs 1

Chittagong pamphlet As 8

Rangoon River pamphlet 12

Ditto Sheet 12

Moulmein River pamphlet 12

Port Blair pamphlet 8

These can be purchased either directly from the Office of the Tidal and Levelling Party Survey of India Poona or from the following Agents —

Messrs Thacker Spink and Company, Calcutta Messrs Thacker and Company Bombay the Manager, *Times of India* Bombay the Port Officers at Moulmein Chittagong False Point, Cocanada, Madras Negapatam, Paumben Tuticorin, Colombo Galle Cochin, Calicut, Mangalore and Aden the Vice Chairman Port Commissioners Rangoon and the Chairman, Port Trust Kurrachee

M W ROGERS *Lieut Col, R E,*
Assistant Surveyor General
In charge Surveyor General's Office

POST OFFICE

NOTIFICATIONS

Calcutta, the 20th February 1890

No 10691—Mr S Gutmann has been appointed to be Postmaster of Quetta

A U FANSHAWE,

Dir Genl of the Post Office of India

Under the authority of the Calcutta General Post Office
25th February 1890

Alderson & Co	Glasier H	Presgrave Richa d
Barook & Co	Golmer E	Duncan
Chuffoux B	Gu ter McInnes &	Richards Mrs
Cockell N A L Q	Co	Row E F
Cristal Tea Co	Pirrie J S	Whittingham Mrs

Letter marked C of the Office

Allen C H	Codwin Geo ge	Murphy John
Babona E Hugh	Gr en W W	Newby C R A
Baggs Mrs	Cove Henry	O Mealy Capt
Bai Do ald M	Ham lton C J	D Oily
Baldwin W H	Ham lton J R	Payne E H
Baragrey L	Handcock J C	P nn Mrs
Barke F W	H rdy Mrs M	Platts Mrs S K
Barnafcom F	Hawk worth Mrs	Potokie Count J
Barnes W	Hewett F J	P ell F
Baxter Mrs	Hight C C	P enter Miss
Belitak R I	H us M s M I	Remington Captain
Berkeley C M	Humphres Mrs H	F A
Bery Adolph	Hu te H C	Rennard J R
Brockman Captain	Ja ko T	R nrick F B M
Brown W	J nks M s M R	Robart P
Buce R C	Johan sen O C	R binson G
Ca be y Lady	K rd F	Rodnor W H
Ghatterton J	Keogh Mrs M E	Rosenstern Otto
Close H n J	La h R	Roskell R chard
Coope W	La b E G	R bie F hil C
Cou ag R	La ge J O	San T
C mp Mrs F	I dema L K	S arle F W
D Palma U bans	I nton C L	Shemmon John
Dicks n Mrs L	Iv sey Thomas	Shrewsbu y Miss
Douglas G P H	I k W	Shworth T K
Drakefo d A	Macdon ld E B D	Ssam Rev W B
Duciere G I	Mackenzie J	Soler M
D nl V sc nt	MacMaste Donald	Stebbing Capta n
Dymond C f	Major A	A E
Elliott K	M n al A M	Stretto W G
Ellm re J hn S	Mathewson f	Taylor C
Fergusson I H &	Matthews J R	Thompson D
Co	Ma well Sir J S	Thompson G
Fiak F M	May J J	Thomson Captain
Flaherty O H	McAdoo Mr	W A
Forshaw H	McNa r M ss	Tullock Herbert
Fraser H C	McSmith D	Urste Johan
Fraser Miss F	Me x s Mrs C	Walter Amherst
Francis A M	Menzies C	Walter F
Galbraith Mr	M is d George	Weatherels Harry
Gantzman Charles	Mole P C	Webster Mrs
Gifford H J	Morgan M s R	Whittenberry A P
Glover W E	Morshhead L	

Registered Letter

Angri Sig Natale	Guiseppa Celestini	MacMaster Donald.
Chiod t i, A	Leonard C B	Marsland W
Edwards C	M cLe d D J	Misud George

*Unclassified Letter held in the Barrack House Post Office
on the 24th February 1890

Baker E	Harding H R	McMinn J
Barns A	Harvey Sergt	Mertan C W
Bart G K	Haswell G	Palore L
Blackwell Sergt W	Johastun J	Stevens Mrs. C
Chadburn Mrs J F	Kindersley C E	Thompson Jas
Ferguson H F	Lindsay W C	

E HUTTON

Presidency Postmaster Calcutta

The 1st March 1890
SFA AND FOREIGN MAILS

Mail	Date of closing at Calcutta	Rate by which patch d
Egypt F op A ca Cai	1890	.
Coln ea ti o gl U te I K k	4th Ma	P P & O Str
Ditto (Ho k P ta i f att	3rd	f m Romlay
Pak et)		Ditto
Ceylon St ats Settlements Ne-		
the lands Ind a Lab an Ban	10th	Ditto
k k (Sia n) Pl i ppi i lands	10th	Ditto
Ch na and Japan		
Aust al a N w Zealand u d Tas-		
mana		
Madras and Colombo	5th	Pe P & O St
Straits, China and Japan	8th	Chusa i
R ngoon a d M lme n	4th	P Steamers
Ditto ditto	7th	R pootana
Avyab Ky ukpyu Sandoway a i	5th	I r Steamers
It go n		l urnea
Port Blair	4th	M d a
Natal and Mauritius	6th	I t Ra k so
		r Steamers
		Harora

NB—The letter box for Inland articles (including articles for Burma and Port Blair and for Ceylon by land) will be cleared for the last time for articles without the late fee at 7 P.M. precisely after which hour inland letters and parcels fully prepaid and bearing an extra postage stamp of half anna will be received up to 7.30 P.M.

On the day of despatch of the Mail for Foreign articles will be cleared for the last time for articles without the late fee at 4 P.M. On other days the letter box for articles will be cleared for the last time at 4 P.M. with the late fee at 7 P.M. and Foreign letters and parcels fully prepaid bearing an extra anna or 4 annas will be accepted up to 7.30 P.M. of despatch by any Foreign Mails dispatched the same night.

F HUTTON

Presidency Postmaster Calcutta

METEOROLOGICAL PUBLICATIONS
FOR SALE

At the Meteorological Office No 5 Russell Street also at Messrs Thacker Spink & Co at the prices specified below—

Report on the Meteorology of India in 1875 4to 89 pages text 297 pages tables 3 charts Rs
Report on the Meteorology of India in 1876 4to 97 pages text 340 pages tables 3 charts Rs
Report on the Meteorology of India in 1877 4to 193 pages text 373 pages tables 3 charts Rs
Report on the Meteorology of India in 1882 4to 152 pages text 208 pages tables 8 charts Rs
Report on the Meteorology of India in 1883 4to 150 pages text 35 pages tables 9 charts Rs
Report on the Meteorology of India in 1884 4to 153 pages text 35 pages tables 4 charts Rs
Report on the Meteorology of India in 1885 4to 202 pages text 35 pages tables 4 charts Rs
Report on the Meteorology of India in 1886 4to 228 pages text 322 pages tables 5 charts Rs
Indian Meteorological Memoirs Vol I Part I 4to 118 pages 9 plates Rs 8
Indian Meteorological Memoirs Vol I Part II 4to 63 pages 4 plates Rs 8
Indian Meteorological Memoirs Vol I Part III 4to 86 pages 2 plates Rs 8
Indian Meteorological Memoirs Vol I Part IV 4to 62 pages 8 plates Rs 8
Indian Meteorological Memoirs Vol I Part V 4to 57 pages 10 plates Rs 8
Indian Meteorological Memoirs Vol I Part VI 4to 62 pages 11 plates Rs 8
Indian Meteorological Memoirs Vol II Part I 4to 76 pages 9 plates Rs 8
Indian Meteorological Memoirs Vol II Part II 4to 69 pages 9 plates Rs 8
Indian Meteorological Memoirs Vol II Part III 4to 68 pages 3 plates Rs 8
Indian Meteorological Memoirs Vol II Part IV 4to 232 pages 7 plates Rs 3
Indian Meteorological Memoirs, Vol II Part V 4to 26 pages, 1 plate Rs 1

- Indian Meteorological Memoirs Vol II complete in cloth R
- Indian Meteorological Memoirs Vol III Part I 4to 116 pages 7 plates R2
- Indian Meteorological Memoirs Vol III Part II 4to 138 pages 2 plates R2
- Indian Meteorological Memoirs Vol III Part III 4to 16 pages 1 plate R4
- Indian Meteorological Memoirs Vol IV Part I 4to 57 pages 4 plates R18
- Indian Meteorological Memoirs Vol IV Part II 4to 8 pages 4 plates R2
- Indian Meteorological Memoirs Vol IV Part III 4to 24 pages 2 plates R18
- Indian Meteorological Memoirs Vol IV Part IV 4to 97 pages 4 plates R3
- Cyclone Memoirs Part I demy 47 pages 6 plates R1
- Report on the Vizagapatam and Backergunge Cyclones October 1876 4to 87 pages 4 plates R2
- Report on the Madras Cyclone of May 1877 4to 11 pages 1 plate 97 pages 5 plates R28
- Rainfall Chart of India showing average annual distribution of rainfall (in colour) 8a
- Rainfall Map of India (in two sheets scale 64 miles to one inch) showing rainfall distribution (in colour) R3
- Register of Original Observations of six stations in India for each of the years 1879 to 1887 corrected and reduced each year R28
- The Indian Meteorologist's Vade Mecum Part I [Instructions to Observers] R3
- The Indian Meteorologist's Vade Mecum Part II [The Meteorology of India] R
- Tables for the Reduction of Meteorological Observations 1 da R2
- Barometer Wind and Current Charts of the Bay of Bengal and adjacent sea north of the equator R
- Charts of the Bay of Bengal and adjacent sea north of the equator showing the specific gravity temperature and current R8
- Barometer Wind and Current Charts of the Arabian Sea and the adjacent portion of the North Indian Ocean R5

JOHN ELIOT

Offg Meteorological Reporter to the Government of India

THE INDIAN LAW REPORTS

PUBLISHED UNDER AUTHORITY

The Indian Law Reports published by the authority of the Governor General in Council appear monthly and are published as soon as possible after the close of the month at Calcutta Madras Bombay and Allahabad and are for sale at the Calcutta High Court and the Bombay High Court and at the Privy Council on appeal from each High Court and are reported in the series for that High Court. Cases heard by the Privy Council on appeal from the High Courts are reported in any High Court where the case is reported. The Calcutta Series is distributed by the Bengal Secretariat and the Madras Bombay and Allahabad Series are distributed direct from Madras Bombay and Allahabad respectively.

In a special session of the Privy Council on the 10th and 11th January 1889 the terms of a description of the Reports from 1876 to 1889 were as follows:—

Term of subscription payable annually in advance

For the complete Series including postage

	Without postage	With postage
For the Calcutta Series each of the Madras Bombay and Allahabad Series	6 0 0	7 0 0
a part of the Calcutta Series purchased separately in India		2 0 0
a part of each of the Madras Bombay and Allahabad Series purchased separately inclusive of postage in India		1 0 0

The following is the rate at which deductions will be made for parts out of print —

	For town	For mufsil
	R s p	R s p
For the Calcutta Series per copy each of the Madras Bombay and Allahabad Series per copy	0 8 9	0 10 3
the Calcutta Series for the year each of the Madras Bombay and Allahabad Series for the year	0 5 3	0 5 9
	7 2 6	8 6 3
	4 4 6	4 11 3

Persons desiring to subscribe for or purchase the Reports should apply to—

Superintendent Government Press Madras
The Government Central Book Depot Bombay
Curator of Government Books North Western Provinces and Oudh
Superintendent of Government Printing Bengal

Orders and subscriptions for 1896 should be at once registered and remitted

NOTICE

India Law Reports

Advertisements will be received for publication on the wrappers of the Indian Law Reports Calcutta Series by the Calcutta Central Press Company Limited 5—1 Council House Street, at the following rates payable in advance —

	Only page	Half page	Quarter page
For one issue	R 20	R 12	R 9
three issues	55	36	24
six	100	68	45
nine	145	96	64
twelve	180	120	80

THE BENGAL LAW REPORTS

A few sets of the Bengal Law Reports (Volumes 1 to 15) are available at Messrs Thacker Spink & Co Calcutta at Rs 375 set

A Manual of Reference to the Examinations in Oriental languages with the latest additions of Government and specimen papers of the examinations By Lieutenant-Colonel H S JANKIT N Ed on R4

Apply to the Librarian 7 Elysian Row

For sale at the Khajuraho Office & Stationery

Moore's Manual of Family Medicine for India 4th Edition 1886—

10 Copies of the Office (except those mentioned below) and to the public at large R4

To all Office employed in Government Departments where in receipt of salary Rs 100 per month or more a certificate being furnished declaring that the book is to be procured only to the private use of the office R3 (8a)

List of Books for sale at the Library of the Asiatic Society of Bengal, No 57, Park Street Calcutta, and obtainable from the Society's London Agents, Messrs Trubner & Co, 57 and 59, Ludgate Hill, London, E C

BIBLIOTHECA INDICA

SANSKRIT SERIES

- Advaita Brahma Siddhi fasci I—II at annas 6 each 12a
- Agni Purana (Sans) fasci II—XIV at annas 6 each R4 14
- Ann Bhāshyam fasci I 6a
- Atareya Aranyaka of the Rig Veda (Sans) fasci I—V at annas 6 each R1 14
- Aphorisms of Sāndilya (Ing) fasci I 6a
- Aphorisms of the Vedānta (Sans) fasci III V—XIII at annas 6 each R3 14
- Ashtasahasika Prajnaparamita fasci I—VI at annas 6 each R2 4
- Asvalayana Grihya Sutra fasci II—IV at annas 6 each R1 2
- Asvavaidyaka fasci I—V at annas 6 each R1 14
- Avadāna Kalpalata by Kāśhemendra (Sans & Tibet an) Vol I fasci I R1
- Bhāmati (Sans) fasci I—VIII at annas 6 each R3
- Brahma Sūtra (Eng) fasci I 12a
- Bṛhaddharma Purāṇam, fasci I 6a
- Bṛhat Aranyaka Upanishad (Sans) fasci VI VII & IX at annas 6 each R1 2
- Bṛhat Aranyaka Upanishad (Eng) fasci II & III at annas 6 each 12a
- Bṛhat Samhita (Sans) fasci II & III V—VII at annas 6 each R1 14
- Chaitanya-Chandrodaya Nāṭaka (Sans) fasci I & II at annas 6 each 12a
- Chaturvarga Chintamani (Sans) Vols I fasci 1 & 11 II 1—25 III Part I fasci 1—18 Part II fasci 1 & 2, at annas 6 each R2 10
- Chhandogya Upanishad (Eng) fasci II 6a
- Dasarupa fasci II & III at annas 6 each 12a
- Gobhiliya Grihya Sutra (Sans) fasci I—XII at annas 6 each R4 8
- Hindu Astronomy (Eng) fasci I—III at annas 6 each R1 2
- Kāla Mādhyama (Sans) fasci I—IV at annas 6 each R1 8
- Kātantra, (Sans) fasci I—VI at annas 12 each R4 8
- Kāthā Sarit Sagara (Eng) fasci I—XIV at annas 12 each R10 8
- Kaushitaki Brahman Upanishads, fasci II 6a

- 27 Kurma Purāna, (San) fasci I—VIII at annas 6 each R₃
- 28 Lalita Vistara (Sans) fasci II—VI at annas 6 each R₁₄
- 29 Lalita Vistara (Eng) fasci I—III at annas 12 each R₂₄
- 30 Madana Pārijata (Sans) fasci I—IV at annas 6 each R₁₈
- 31 Manutikā Sangraha (Sans) fasci I—II at annas 6 each 12a
- 32 Mārkaṇḍeya Purāna (Sa) fasci IV—VII at annas 6 each R₁₈
- 33 Mārkaṇḍey Purāna (Eng) fasci I 12a
- 34 Mīmāṃsā Darśana (San) fasci II—XIX at annas 6 each R₁₂
- 35 Nārada Pañcharātra (Sans) fasci IV 6a
- 36 Nārada Smṛiti (Sans) fasci I—III at annas 6 each R₁₂
- 37 Nayavārtikam (Sans) fasci I 6a
- 38 Nirukta (S) Vol I fasci I VI Vol II fasci I—VI Vol III fasci I—VI Vol IV fasci I—V at annas 6 each fasci R₁₀
- 39 Nīṭisara or The Elements of Polity by Kamandaki (San) fasci II—V at annas 6 each R₁₈
- 40 Nyāya Darśana (S) fasci III 6a
- 41 Nyāya Kusumanjali Prakaranam (Sans) Vol I fasci I & II at 6 each 12a
- 42 Parāṣhṭa Parvan (Sa) fasci I—IV at annas 6 each R₁₈
- 43 Piṅgala Chhandas Sūtra (Sans) fasci II & III at annas 6 each 12a
- 44 Prithiraj Rasau (Sans) Part I fasci I Part II fasci I—V at annas 6 each R₂₄
- 45 Prithiraj Rasau (E) Part II fasci I 12a
- 46 Prakāśa Lakṣaṇam (Sa) fasci I R₁₈
- 47 Parāśara Smṛiti (Sans) fasci I—VII at annas 6 each R₁₀
- 48 Parāśara Institutes of (Eng) 12a
- 49 Srauta Sūtra of Apastamba (Sa) fasci I—XII at annas 6 each R₁₈
- 50 Srauta Sūtra of Āśvalayana (Sa) fasci I—XI at annas 6 each R₁₂
- 51 Srauta Sūtra of Latyayana (Sans) fasci I—IX at annas 6 each R₁₆
- 52 Srauta Sūtra of Sankhyana (Sa) fasci I—VI at annas 6 each R₁₂
- 53 Sama Veda Samhita (Sans) Vols I fasci 2 10 II 1—6 III 1—IV 1—6 V 1—8 at annas 6 each fasci R₁₈
- 54 Sankhya Sūtra Vṛtti (Sans) fasci I & II at annas 6 each 1
- 55 Sahitya Darpana (F g) fasci I—IV at annas 6 each R₁₈
- 56 Sankhya Aphorisms of Kapila (Eng) fasci I & II at annas 6 each 12
- 57 Sarva Darśana Sangraha (Sans) fasci II 6a
- 58 Sankara Vijaya (Sans) fasci II & III at annas 6 each 12a
- 59 Sankhya Pravachana Bhāṣya fasci III (English preface only) 6a
- 60 Sri Bhāṣyam (Sans) fasci I 6a
- 61 Sūrata Samhita (Eng) fasci I & II at annas 12 each R₁₈
- 62 Taittiriya Aranya fasci I—XI at annas 6 each R₁₂
- 63 Taittiriya Brahmana (Sans) fasci IX—XIV at annas 6 each R₉
- 64 Taittiriya Samhita (Sans) fasci II—XXIV at annas 6 each R₁₂₆
- 65 Taittiriya Pratisakhya (Sans) fasci I—III at annas 6 each R₁₂
- 66 Taittiriya and Aitareya Upanishads (Sans) fasci II & III at annas 6 each 12a
- 67 Tāndya Brahmana (Sans) fasci I—XIX at annas 6 each R₇₂
- 68 Tattva Chintamani (Sans) fasci I—X at annas 6 each R₁₂
- 69 Tulsi Sat Sai (Sans) fasci I 6a
- 70 Uttara Naishadha (Sans) fasci III—XII at annas 6 each R₁₂
- 71 Uvāśagadāsāo (Sans) fasci I—V at annas 12 each R₁₂
- 72 Varāha Purāna (Sans) fasci I—VIII at annas 6 each R₃
- 73 Vāyu Purāna, (Sans) Vol I fasci I—VI Vol II fasci I—VII at annas 6 each R₁₄
- 74 Vishnu Smṛiti (Sans) fasci I & II at annas 6 each 12a
- 75 Vivādaratnākara (Sans) fasci I—VII at annas 6 each R₁₀
- 76 Vrihanaradiya Purāna (Sans) fasci I—V at annas 6 each R₁₄
- 77 Yoga Sūtra of Patanjali (Sans and Eng) fasci I—V at annas 14 each R₄₆
- 78, The same bound in cloth R₅₂

TIBETAN SERIES

- 1 Sher Phyin fa ci I & II at R₁ each R₂
- 2 Rtoḡa b jod dpag baam khkri Sin (Tibetan and Sans) fasci I R₁

ARABIC & PERSIAN SERIES

- 1 Alamgirnamah with Index (text) fasci I—XIII at annas 6 each R₁₄
- 2 Ain i Akbari (Text) fasci I—XXII at rupees 1 each R₂₂
- 3 Ain i Akbari (Eng) Vol I fasci I—VII R₁₂₄
- 4 Akbarnamah with Index (Text) fasci I—XXVII at R₁ each R₇₇
- 5 Bādshahnamah with Index (Text) fasci I—XIX at annas 6 each R₇₂
- 6 Beale's Oriental Biographical Dictionary p 291 4to R₄₈
- 7 Dictionary of Arabic Technical Terms and Appendix, fasci I—XXI at R₁ each R₂₁
- 8 Farhang i Rashidi (Text) fasci I—XIV at R₁ each R₁₄
- 9 Fihrist i Tusi or Tusy's list of Shyah Books (Text) fasci I—IV at annas 12 each R₃
- 10 Futuh ul Sham Waqidi (Text) fasci I—IX at annas 6 each R₁₆
- 11 Futuh ul Sham Azadi (Text) fasci I—IV at annas 6 each R₁₈
- 12 Haft Asman History of the Persian Mansaw (Text) fasci I 12a
- 13 History of the Caliphs (Eng) fasci I—VI at annas 12 each R₄₈
- 14 Iqbalnamah i Jahangiri (Text) fasci I—III at annas 6 each R₁₂
- 15 Isabah with Supplement (Text) 49 fasci at annas 12 a h R₁₀₁₂
- 16 Maasir ul Umara Vol I fasci I—IX Vol II fasci I—V at annas 6 each R₅₄
- 17 Maghazi of Waqidi (Text) fasci I—V at annas 6 each R₁₄
- 18 Muntakhab ul-Tawarikh (Text) fasci I—XV at annas 6 each R₅₁₀
- 19 Muntakhab-ul Tawarikh (Eng) Vol II fasci I—IV at annas 12 each R₃
- 20 Muntakhab-ul Lubab (Text) fasci I—XIX at annas 6 each R₇₂
- 21 Muasir i Alamgiri (Text) fasci I—VI at annas 6 each R₂₄
- 22 Nokhbat ul Fikr (Text) fasci I 6a
- 23 Nizami's Khiradnamah-i Iskandari (Text) fasci I & II at annas 12 each R₁₈
- 24 Suyutys Itgan on the Exegetic Sciences of the Koran with Supplement (Text) fasci II—IV VII—X at R₁ each R₇
- 25 Tabaqat i Nasiri (Text) fasci I—V at annas 6 each R₁₄
- 26 Tabaqat i Nasiri (Eng) fasci I—XIV at annas 12 each R₁₀₈
- 27 Tarikh i Firuz Shahi of Zia al din Barni (Text) fasci I VII at annas 6 each R₁₀
- 28 Tarikh i Bahaqi (Text) fasci I—IX at annas 6 each R₁₀
- 29 Tarikh i Firuzshahi of Shams i Siraz Adf, (Text) fasci I—IV at annas 6 each R₁₈
- 30 Wis o Ramin (Text) fasci I—V at annas 6 each R₁₄
- 31 Zafarnamah Vol I fasci I—IX Vol II fasci I—VII at annas 6 each R₆₆

ASIATIC SOCIETY'S PUBLICATIONS

- 1 Asiatic Researches Vols VII IX to XI Vols XIII and XVII ind Vols XIX and XX at R₁₀ each R₈₀

Asiatic Researches Index to Vols I—XVIII R₅

- 2 Proceedings of the Asiatic Society from 1865 to 1869 (incl) at annas 4 per No a d from 1870 to date at annas 6 per No
- 3 Journal of the Asiatic Society for 1843 (12) 1844 (12) 1845 (12) 1846 (5) 1847 (12) 1848 (12) 1850 (7) 1851 (7) 1857 (4) 1858 (5) 1861 (4) 1864 (5) 1865 (8) 1866 (7) 1867 (6) 1868 (6) 1869 (8) 1870 (8) 1871 (7) 1872 (8) 1873 (8) 1874 (8) 1875 (7) 1876 (7) 1877 (8) 1878 (8) 1879 (7) 1880 (8) 1881 (7) 1882 (6) 1883 (5) 1884 (6) 1885 (6) 1886 (8) at R₁ per No to Subscribers and at R₁₈ per No to Nt Subscribers

N B—The figures enclosed in brackets give the number of Nos in each Volume

- 4 Centenary Review of the Researches of the Society from 1784—1883 R₁
- General Cunningham's Archaeological Survey Report for 1863-64 (Extra No J A S B 1864) R₁₅
- Theobald's Catalogue of Reptiles in the Museum of the Asiatic Society (Extra No J A S B 1868) R₁₈
- Catalogue of Mammals and Birds of Burmah by E Blyth (Extra No J A S B 1875) R₃

- Sketch of the Turki Language as spoken in Eastern Turkestan Part II Vocabulary by R B Shaw (Extra No J A S B 1878) R3
 Introduction to the Maithili Language of North Bihar by G A Grierson Part I Grammar (Extra No J A S B 1880) R18
 Part II Chrestomathy and Vocabulary (Extra No J A S B 1882) R3
 5 Anis ul Musharrah n R3
 6 Catalogue of Fossil Vertebrata R2
 8 Catalogue of the Library of the Asiatic Society Bengal R38
 9 Examination and Analysis of the Mackenzie Manuscripts by the Revd W Taylor R2
 10 Han Koong Tsiew or the Sorrow of Han by J Francis Davis R18
 11 Istilahat us-Sufyah edited by Dr A Sprenger 8vo R1
 12 Inayah a Commentary on the Hidayah Vols II and IV at R10 each R32
 13 Jawami ul ilm ir niyazi 168 pages with 17 plates 4to Part I R2
 14 Khizanat ul ilm R4
 15 Mahabharata Vols III a d IV at R20 each R40
 16 Moore and Hewitson's Descriptions of New Indian Lepidoptera, Parts I—III with 8 coloured Plates 4to at R0 ca h R8
 17 Purana Sangraha I (Markandeya Purana) Sanskrit R1
 18 Sharaya ul Islam R4
 19 Tibetan Dictionary by Csomo de Kōōs R4
 20 Tibetan Grammar by Csomo de Kōōs R8
 21 Vuttodaya edited by Lt-Col G E Fryer R2

Notices of Sanskrit Manuscripts fasci I—XXIII at R1 each R23

Nepalese Buddhist Sanskrit Literature by Dr R L Mitra R4

NB—All Cheques Money Orders &c must be made payable to the Treasurer Asiatic Society only

BOOKS AND PUBLICATIONS

FOR SALE BY THE

SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA,
 8 HASTINGS STREET CALCUTTA

All books published by the Superintendent of Government Printing India can be purchased either directly or through the following or any other booksellers—

	AGENTS
CALCUTTA	Thacker Spink & Co
MADRAS	Higginbotham & Co
BOMBAY	Thacker & Co Ltd
POONA	Cooper Maddon & Co

NOTICE—Books required for private use only can be purchased. Application should be accompanied by a remittance unless it is wished that the books should be sent by value payable post in which case besides the ordinary postage an addition charge will be made for registration and commission.

Books required for the public service should be obtained through Local Governments.

The amounts within pare the is ref r packing and postage

LEGISLATIVE DEPARTMENT

[Title] k (epttl G al A t for 88-84 Part II ndtl O dl C d i wl h pl m i tock) may be bt i ed i m the ON i t i s per te le f Co ment t i t i g i 8 H st i g Str et C i t i j

THE INDIAN STATUTE BOOK

REVISED EDITION

S p 3al 8 cloth left red

A—General Acts

- The General Acts from 1834 to 1866 revised edition 1887 R8 (12a)
 The General Acts from 1867 to 1876, revised edition 1887 R8 (12a)

- The General Acts from 1877 to 1881 edition 1884 R8 (8a)
 The General Acts for 1882 edition 1885 Part I (containing Acts II to XII both inclusive) R8 (8a)
 The General Acts from 1882 to 1884, edition 1885 Part II (containing Act XIV and following Acts of 1882 and the Acts of 1883 and 1884) R8 (7)
 The General Acts from 1885 to 1888 edition 1889 with full chronological tables showing all Acts of the Governor General in Council with the repealing and amending enactments R9 (6a)
 The Code of Civil Procedure 1882 as modified up to the 1st July 1888 R3 (6a)
 The Code of Criminal Procedure 1882 as modified up to the 15th December 1888 R3 (6a)

B—Local Codes.

- The North-Western Provinces Code 1886, revised edition R8 (2a)
 The Oudh Code 1886 revised edition R5 (6a)
 The Madras Code 1888 revised edition R8 (10a)
 The Punjab Code 1888 revised edition R5 (8a)
 The Bengal Code 1889-90 revised edition Vol I containing the Bengal Regulations the Local Acts of the Governor-General in Council and the Regulations made under 33 Vict Cap 3 in force in Bengal with Chronological Table and an Appendix showing the enactments locally notified under the Scheduled Districts Act 1874 R8 (0)
 The Bengal Code 1889-90 revised edition Vol II containing the unenacted Acts of the Lieutenant-Governor of Bengal in Council with a Chronological Table and an Appendix showing places in Bengal in which certain of the Acts have been brought into force R9 (R)
 Supplement to the Lower Provinces Code 1882 containing Acts of the Governor-General's Council from May 1879 to January 1882 and Acts of the Lieutenant Governor's Council from January 1880 to April 1881 applying to the Lower Provinces and Acts of the Governor-General Council and Regulations under 33 Vict Cap 3 applying to Assam R48 (6a)
 The Burma Code 1889 revised edition R6 (8a)
 The Ajmere Code 1879 R3 (0)
 The Bombay Code 1880 R8 (12)
 The Coorg Code 1880 R2 (0)
 The Central Provinces Code 1881 R48 (6a)

C—Statutes

- The Statutes relating to India Vol I 1881 from 1825 to 1855 R8 (12a)
 The Statutes relating to India Vol II 1881 from 1856 to 1881 R8 (12a)
 Supplement to the Statutes relating to India 1881 R3 (Ca)

Little Press

The Assam Supplement to the Bengal Code 1889-90

Miscellaneous Works

- Lists of British Enactments in force in Native States Southern India (Madras and Mysore) Corrected to 31st Nov 1884 Compiled by J M MACPHERSON of the Indian Legislative Department Secretary to the Government of India Legislative Department Full cloth super 3al 8v R48 (6a)
 Lists of British Enactments in force in Native States Southern India (Hyderabad) Corrected to 31st Dec 1888 Compiled by J M MACPHERSON of the Indian Legislative Department Secretary to the Government of India Legislative Department Full cloth super 3al 8v R48 (6a)
 A Digest of Indian Law Cases containing High Court Reports 1862-1884 and Privy Council Reports of Appeals from India 1836-1880 with an Index of Cases Compiled under the order of the Government of India by JOSEPH VERRILL WOODMAN of the Middle Temple Barrister-at-Law and Advocate of the High Court Calcutta In five volumes Super 3al 8 R50 per set quarter bound copies R55 (R32) payable in advance
 Index to the Enactments relating to India with Chronological Tables of Statutes relating to India and the Acts and Regulation of the Indian Legislatures Second edition 1883 By WILLIAM FISCHER AUNSW Barrister at Law R (12a)
 Copy of the first edition compiled by Stephen Jacob BCS can be had at R24 (12a)
 Merchant Shipping in India A Digest of the Statutes and Acts relating to edition 1884 By I A PHANSON Barrister at Law R8 (12a)

HOME DEPARTMENT

- Family Medicine for India Fifth Edition By SURGEON MAJOR MOORE Royal 8vo full cloth R3 (8a) to Government Officers in receipt of salaries under Rs500 per mensem on their certifying that the book is to be purchased for their personal use, and R4 (8a) to Government Officers who are in receipt of salaries of Rs501 per mensem and above. The book is not sold to the public by this Office.
 The Imperial Gazetteer of India by W W HUNTER in 14 Volumes Royal 8vo Quarter bound R43-8 (R49) per set
 Public Service Commission 1886-87 Report of the Recd size limp cover R1 (4a)

Appendices to above R2 (10a)**Proceedings of the Public Service Commission 1886—**

- Vol I Relating to the Punjab R1 8 (8a)
 Vol II Relating to the N W F & P Oudh R1 (7a)
 Vol III Relating to the C. P. & B. & Hyderabad
 Aug 21 Ditt. R (4)
 Vol IV Relating to the Bombay Presidency R2 (11a)
 Vol V Relating to the Madras Presidency R (10a)
 Vol VI Relating to the Lower Provinces Bengal & 2 (2a)

Proceedings of the Sub-Committee of the above Commission—

- R relating to the Forest Department R1 (4a)
 Ditt. P. I. Ditt. R (67)
 Ditt. Accounts Ditt. R (31)
 Ditt. Public Works Department R (5a)
 Ditt. Customs Ditt. R (2a)
 Ditt. Registration Ditt. R (a)
 Ditt. L. I. Ditt. R (3)
 Ditt. Postal Department R (3)
 Ditt. Prison Service R (2)
 Ditt. Survey Ditt. R (3)
 Ditt. Jails Ditt. R (2)
 Ditt. Salt Ditt. R (3)
 Ditt. Militia Ditt. R (a)
 Ditt. Scientific Ditt. R (2a)
 Ditt. Opium Ditt. R ()
 Ditt. Education Ditt. R (5)

Public Instruction in Assam General Report on for 88 & 89 R1 (4)**Census of British India Report on the taken on 17th 11 1881 Vol I R1 (4a)****Population of the Indian Empire Statistics collected at the Census of 1881 Vol II R1 (4a)****Census of British India List of Castes &c and extracts from Provincial Reports Vol III R1 (4a)****Report (First) of the Curator of Ancient Monuments in India for the year 1881 R1 (4a)****Report (Second) of the Curator of Ancient Monuments in India for the year 1881 R1 (4a)****Cholera What can the State do to prevent it? By J. W. Cunningham M.D. R1 (4a)****Scientific Memoirs by Medical Officers of the Army in India edited by B. Simpson M.D. Part I & II Demy 4to R1 (4a) Part III Demy 4to R2 (4a) Part IV Demy 4to R2 (2a)****REVENUE DEPARTMENT****A Dictionary of the Economic Products of India**

By Dr. C. W. W. C. I. F.

R. p. ter on 1 s. 10 P. o. l. u. t. s.

Published under the authority of the Government of India in the Revenue and Agriculture Department

The first two volumes of this work are now ready for issue and the third volume is in the press. The work is a dictionary of the economic products of India, and is intended to be a complete and authoritative work on the subject. It is divided into two parts, the first part containing the names of the products in English, and the second part containing the names in the native languages. The work is a valuable addition to the literature of India, and is one of the most important works of the Revenue Department.

An important feature of the dictionary is that it contains a list of the products of India, and a description of each product. This list is a valuable reference work, and is one of the most important features of the dictionary. The dictionary is a complete and authoritative work on the subject, and is one of the most important works of the Revenue Department.

Volume I contains the names of the products in English, and the second part contains the names in the native languages. The work is a valuable addition to the literature of India, and is one of the most important works of the Revenue Department.

The price of the dictionary is 10 guineas payable in advance. An extra charge for postage and packing will be added for the set in India at 8 annas 1 rupee, and for England at 2 rupees 6 annas 1 rupee.

For copies of the dictionary in half calf or half morocco, the price is 10 guineas and 8 shillings respectively. The price of the dictionary in half calf or half morocco is 10 guineas and 8 shillings respectively.

No copies will be issued to subscribers till the work is complete, and no single volume will be sold separately. The price to non-subscribers will be 10 guineas and 8 shillings in India, and 10 guineas and 8 shillings in England, exclusive of packing and postage.

Archaeological Survey of India Reports on the By GENL. A. CUNNINGHAM C.S.I. 5 vols. 8vo. 1880. Full cloth. Vols. VI and VII only 10s. 6d. each. General Index to Vols. I to XXIII R (6a)

Corpus Inscriptionum Indicarum, Vol. III Inscriptions of the early Gupta period, 450-550 A.D. By J. F. FLAHERTY C.I.E. 5 vols. 8vo. 1880. Full cloth. With plates R25 without plates R15 (R 8)

Epigraphia Indica and Record of the Archaeological Survey of India 1 quarter by 1 part. Edited by JAMES HUNTER. 11 D. 1 E. 12 1/2 x 1 1/2. IV now ready. 5 per year 12s. 6d. R3

Art Manufactures of India A brief account of the most important manufactures of India. By T. N. MUKHARJI F.R.S. Demy 8vo. 1880. 10s. 6d. R3 (3a)

Implements and Machines List of 1881. A list of the implements and machines used in India in 1881. 482 83 to 1885 86. 10s. 6d. R3 (3a)

Agricultural Implements List of 1881. A list of the agricultural implements used in India in 1881. 482 83 to 1885 86. 10s. 6d. R3 (3a)

Agricultural Implements and Machines List of 1881. A list of the agricultural implements and machines used in India in 1881. 482 83 to 1885 86. 10s. 6d. R3 (3a)

Agricultural Implements and Machines List of 1881. A list of the agricultural implements and machines used in India in 1881. 482 83 to 1885 86. 10s. 6d. R3 (3a)

Agricultural Implements and Machines List of 1881. A list of the agricultural implements and machines used in India in 1881. 482 83 to 1885 86. 10s. 6d. R3 (3a)

Indian Museum Notes—

Vol I No 1—Notes on Indian Insects R1 (4a)

Vol I No 2—Notes on Indian Insects R1 (4a)

Vol I No 3—Notes on Indian Insects R1 (4a)

Agricultural Statistics of British India Returns of for 1881-82 and 1882-83. 10s. 6d. R3 (3a)

Bee keeping for India Hand Book of By J. C. DOUGLAS 3s. 6d. R4 (2a)

Fresh water Fish and Fisheries of India and Burma, Report on the By S. R. D. M. FRANCIS DAY F.R.S. 1880. 10s. 6d. R3 (3a)

Wheat Production and Trade of India Correspondence regarding. 10s. 6d. R3 (3a)

Cinchona Cultivation in India Manual of By DR. GEO. KING M.B. 1880. 10s. 6d. R3 (3a)

Silk in India Some account of By J. GEORGEHAN C.S. 10s. 6d. R3 (3a)

Wild Silks of India Hand book of the collection illustrative of the silk industry in India. By J. H. M. W. R. 1880. 10s. 6d. R3 (3a)

Select Extra Tropical Plants eligible for culture or naturalization By B. B. F. V. V. M. 1880. 10s. 6d. R3 (3a)

Cotton Gins Report on and on the cleaning and quality of India cotton. By DR. J. B. WATSON R3 (3a)

Vanilla (its Cultivation in India) By J. E. O. CONOR Revised 1880. 10s. 6d. R3 (3a)

Lac Note on By J. E. O. CONOR Third edition Demy 8vo. 10s. 6d. R3 (3a)

Cattle Disease in India Manual of the more deadly forms. 1880. 10s. 6d. R3 (3a)

Ditto Hind. ver. Royal 8v. 10s. 6d. R3 (3a)

Ditto Udu vers. Royal 8v. 10s. 6d. R3 (3a)

Rail borne Trade Return from 1883 10s. 6d. R3 (3a)

Colonial Emigration under the provisions of Act XXI of 1883 Rules relating to. 10s. 6d. R3 (3a)

Statistical Atlas of India prepared by the Census Commission. 1880. 10s. 6d. R3 (3a)

FOREIGN DEPARTMENT

Western Yunnan Report on the Expedition to 1871. By J. H. ANDERSON M.D. 10s. 6d. R3 (3a)

Journey through the Districts of Minow Shan and Kow Gunow Diary of a day's journey. 1873. 10s. 6d. R3 (3a)

Provinces of Ye Tavoy and Mergui on the Tenasserim Coast Second Report on the. By J. W. H. 1880. 10s. 6d. R3 (3a)

Ajmere and Mharwarra Districts Settlement Report 1875. 10s. 6d. R3 (3a)

Mission to Yarkand Report of a mission in 1871 with photographs. By SIR I. D. FORSYTH C.S.I. 10s. 6d. R3 (3a)

Yarkund Mission Scientific Results of the Second—

Mollusca R1 (2a)
Geology R1 (2a)
Ichthyology R2 ()
Reptiles and Amphibia R1 8 (2a)
Hymenoptera R1 (2a)
Neuroptera 8 (2)
Lepidoptera R1 8 (2a)
Rhynchota R1 8 (2a)
Syringosphaeridae R1 8 (2a)
Maninolia R6 (7)
Araneidea R1 (2a)

Memoir of the Life and Work of Ferdinand Stoliczka
 P. D. Palaeontologist to the Geological Survey of
 India. F m 180 to 874 By V BAILL MA FR S
 FGS Det of th S ad A t Museum Dublin
 12a (a 6p)

Turki Language a Sketch of the as spoken in Eastern
 Turki (Ka hka a l k nd) By R B SHAW
 FRCS Sp v 14 f l l th R3 (9a)

Tribes of the Hindoo Koosh Super royal 8vo full cloth
 R4 (6a)

Bilochinama Translation of Complied by R1 Bahadur
 HKTU RA C L F R1 18 o t f f c e R1 8 (3a)

Public Instruction in Mysore Report for 1871 72
 18 2 73 873 74 874 75 875 76 877 77 877 78 1878 79
 1879-80 a l 89 8 f l s t f c v r 8a (a) for ea h
 yea

History of Services of Officers holding gazetted appoint-
ments under the Foreign Department corrected to 1st
July 1888 Ryal 8 l p v i ()

Ditto ditto c e t e d up to 1st July 1889 R yal
 8vo limp cov 12a (2a)

FINANCIAL DEPARTMENT

Civil Service Regulations ably g t l C i l f a y and
 Act n g A l l o a L P i and f a v i l g A l l o w
 a n c e R l t i l s t e l u t i c e t d t o t M a y 889
 S u p e r r y a l b c l t l R 4 (10)

Trade of India in 1883 89 Review of the Fcap paper
 c o r b a ()

Report of the Finance Commissioner Fc p b o r d s R 2 b
 (10a)

Effect of a low rate of Exchange on the Indian Export
Trade Note on By J E O C O N R Fcap paper
 c o v s (2)

Blight in the Poppy Crop in the Behar and Benares Agen-
cies Papers regarding a 8 (12)

Light houses and Light vessels in British India List of
 u p t o n o t 887 S p r y a l 8 o t f f c v R 1 (2a)

Financial Statements b o l l v l u m e f r m 1800 61
 t o 1873 74 S p o y a l 8 c l t l R 4 (12a)

List of Officers appointed by the Government of India in
the Financial Department published monthly Royal
 8vo, paper cu 4 (a) a r l N n b r

History of Services of Officers holding appointments
under the Government of India in the Financial De-
partment For January 1885 Roy 18vo p p r cover
 4a (1a)

Public Loans of the Government of India Notifications
 r e l a t i v e t o t h e f o m 1822 t o 1879 D e m y 8 o b o a r d s
 R 1 (4a)

MILITARY DEPARTMENT

Indian Army List published every quarter Super royal
 8vo paper c o

On account of the increase in the bulk of the new Indian
Army List by the 100 p r a t i o n f a l a r g e p o r t i o n f t h e
Bombay and Madras Army Lists it is ordered by the Mil-
itary Department that the price of the publication be raised
from Rs 1 R3 or R3 7 by p s t payable in advance This
order will take effect from the 1st of April 1890

Army Regulations (India) R y a l 8vo full cloth—
 Vol I—PAY CODE Part I For British Troops. R3 8
 (10a)

I—PAY CODE Part II For Native Troops
 R1 12 (6a)

II—DISCIPLINE In two parts interleaved R3
 each part 8a each) In one volume not
 n t e l a d R 4 8 (12a)

III—EQUIPMENT interleaved R4 (12a)—Out of
 p r i n t

V—COMMISSARIAT TRANSPORT Part II R1 5
 (4a)—Out of print

VI—MEDICAL R2 (10a)

VII—DRESS R2 (5a)

VIII—VEHICULAR R1 (4a)

X—PART I—PASSAGES—SEA R2 (4a) Inter
 l e a d R 2 8 (5a)

X—Part II—PASSAGES—INLAND R3 (5a) In
 t e r l e a v e d R 3 8 (7a)

XI—CLOTHING Part I British Troops R2 (5a)

XIII—BRITISH ARMY SCHOOLS R1 8 (3a)

Tables of Pay admissible to European Warrant and Non
Commissioned Officers and Soldiers Converted into
 Indian Currency R1 (2a 6p)

Accounts of Bengal Cavalry Instructions regarding the,
1886 Super Royal 8vo R1 (2a)

Standing Orders of the Punjab Frontier Force Corrected,
to 1st January 1889 Super royal, 8vo full cloth
 R1 (a)

Commissariat

Pack Gear for Elephants By G P SANDERSON Super
 r y a l 8 l l s R (2a)

Transport Training Classes Hand Book for compiled by
 C. L. R. C. R. (111 3R) Commissary General Transport
 1882 Price 8a 1 6p)

Marine

West India Pilot Vol II R yal 8vo full cloth R6 (6a)

MARINE SURVEY DEPARTMENT

Sailing Directory f a t l l l h A f r i c a and South America
 w i t h C h u t By C. M. M. D. F. A. D. TAYLOR IN FRGS
 S u p e r y a l 8 c l t h R 1 (2)

Return of Wrecks and Casualties in Indian Waters
 f r o m 1871 1884 By C. P. A. I. A. R. W. S. I. F. F. E. I. M.
 f r a p s t f f R (5) f e a c h o f t h e y e a r s 1877 t o
 1882 R3 (6) f r o m 1883 a 1884 R4 (9a) f o 188 R3-8
 (5) f r o m 1885 a 1887 R4 (9a) f o 1887 R3-8

Spheroidal Tables f r e r y t n n i t e s o f t h e q u a d r a n t
 By C. C. R. N. I. N. 877 o y a l 8 o s t f f c v e r R1 (1a)

Glossary of French Terms a l o p t l o n F r e n c h C h a r t s and
 M a j a n l n S a k l d c t s By R. C. CARRINGTON
 1 a (a)

PUBLIC WORKS DEPARTMENT

P W D Code Vol I G e r a l R g l a t i o n s 5th edition
 Royal 8 R3 (6) i t l e a d R4 (10a)

P W D Code Vol III S a t R a i l w a y s u n d e r C o n s t r u c t i o n
 t n 3 d d i u 1887 R y a l 8 o R 2 (4a) i n t e r l e a v e d
 R 2 5 (6a)

P W D Code Vol IV A c o t o f O p e n L i n e s o f S t a t e
 R a i l w a y s 1884 R y a l 8 o f l l c l t h R 3 (6) i n t e r l e a v e d
 R 3 2 (1)

P W D Code Vol IV A c t o f O p e n L i n e s o f S t a t e
 R a i l w a y C l a s s i f i c a t i o n R y a l 8vo b o a r d s 12a
 (2a) i t l e a d 14 (4a)

P W D Code Vol VI T a b l e s o f S a l a r i e s Royal 8vo
 R3 (8)

Forms referred to in the P W D Code—

Part I F m s i t 45D A c c o u n t s o f S u b D i v i s i o n a l
 O f f i c e r s and E x e c u t i v e E n g i n e e r s F c a p b o a r d s
 R 4 (11a)

Part IIA F o r m s 46 t o 100 A c c o u n t s o f E x a m i n e r s
 O f f i c e F c a p b o a r d s R 4 (12)

Part IIB I r r g a t i o n F o r m s F c a p b o a r d s R 3 (7a)

Part III M c l l a n e o u s F o r m s 106 t o 147 L a w F o r m s A t o
 Q R 3 (6)

Railways in India A d m i n i s t r a t i o n R e p o r t o n t h e, f o r
 188 S t F a p R 2 (8) f o 1883 84 Part I R1 (3a)
 Part II R2 (6) f r o m 1884 85 Part I R1 (3a) Part II R2
 (8a) f r o m 1885-86 Part I R1 (3a) Part II R2
 (8a) f o r 1886 87 Part I R1 (3a) Part II R2 (8a)
 f r o m 1887-88 f a t l R1 (3) P a t l l R2 (8a) f o r 1888-89
 Part I R1 (5a) Part II R2 (8a)

Selections from the Records of the Government of India

Fcap boards

The Palar Anicut System Papers relating to No
 CCXIX (P W D S e r i a l N o 8) R1 (3a)

Bridges of Boats used in the Punjab Report on No
 CCXXVIII (P W D S e r i a l N o 10) 4a (1a 6p)

The Zhara Karez Irrigation Scheme Beluchistan, Re-
 p o r t c o n n e c t e d w i t h N o C C X X X I (P W D S e r i a l
 N o 11 4a (1a 6p)

The Betwa Canal Project in the North Western Prov-
inces Papers connected with No CCXXXII Serial
 N o 12 R2 (4a)

Relative Merits of Broad and Metre Gauge Lines of Rail-
way No CCXXXVIII Serial N o 13 4a (1a 6p)

The Prince's Dock Extension Bombay Papers relating
 t o N o C C X X X I X S e r i a l N 14 4a (2a)

Water Supply Schemes in India Papers relating to Part
 I N o C C L I S e r i a l N o 18 R4 (8a)

Ditto, Part II N o C C I I S e r i a l N o 19 R3 (7a)

Ditto, Part III N o C C L I I I S e r i a l N o 20 R1 8 (3a)

Khushdill Khan Reservoir Scheme Papers relating to
 N o C C L X I V S e r i a l N o 24 R2 (4a)

The Kohima and Gauhati Water Supply Schemes and
the Mhow Water Works, Papers relating to N o
 C C L X V I I S e r i a l N o 25 R2 (5a)

BOOKS AND PUBLICATIONS

FOR SALE BY THE

SUPERINTENDENT OF GOVERNMENT PRINTING, BENGAL,
WRITERS BUILDINGS CALCUTTA

NOTICE—Books required for private use only can be purchased. Applications should be accompanied by a remittance unless it is wished that the books should be sent by value payable post in which case besides the ordinary postage a postal charge will be made for registration and commission.

Books required for the public service should be obtained through the Heads of Departments.

THE MINISTERS OF THE GOVERNMENT OF INDIA

GENERAL DEPARTMENT

Report of the Director of Public Instruction for 1888-89 R2 (4a)

Code of Regulations for European Schools in Bengal for 1889-90 R1 (a 6p)

Bengal Administration Report for 1888-89 R0 (R1)

Map of Bengal 1873 R2 (2a)

Ditto 1874-75 R2 (2a)

Seven Grammars of the Dialects and Sub Dialects of the Behari Language By G. A. Grier O. C. S.—

Part I—Introduction

Part II—Bhojpuri Dialect

Part III—Magadhi Dialect

Part IV—Maithili Bhojpuri Dialect

Part V—South Maithili Dialect

Part VI—South Maithili Magadhi Dialect

Part VII—South Maithili Bagmati Dialect

Part VIII—Maithili Bagmati Dialect

R4 (2) a b

Annual Report on Inland Emigration for 1888 R1 (3)

Annual Report on Emigration from the Port of Calcutta to British India for the year 1888 R1 (1a 6p)

Rules under the Indian Emigration Act XXI of 1883—

In British India R1 (4a)

In India R1 (4a)

In Nag R1 (4a)

In Bengal R1 (4a)

Rules under the Inland Emigration Act I of 1882 R2 (3a)

Rules relating to Colonial Emigration under the provisions of Act XXI of 1883 R1 (3a)

Instructions for the guidance of Magistrates and officers registering emigrants under the Indian Emigration Act XXI of 1883 in the Lower Provinces of Bengal R2 (2a)

MEDICAL

Dispensary Manual, 1881 R2a (3a)

Report on the working of District Boards in Bengal during the eighteen months ending 31st March 1888 R1 (2a)

STATISTICAL DEPARTMENT

Return of the Railborne Trade of Bengal for quarter ending 30th September 1889 R2a (2a)

Ditto ditto for 1888-89 R1 (3a)

Report on the External Trade of Bengal with Nepal, Sikkim and Bhutan for 1888-89. R1 (2a)

Report on the Internal Trade of Bengal for 1876-77 to 1883-84. R0 (8a) each

Report on the River borne Traffic of the Lower Provinces of Bengal and on the Inland Trade of Calcutta for 1884-85 R6 (8a)

Ditto ditto 1885-86 R6 (8a)

Ditto ditto 1887-88 R6 (8a)

Ditto ditto 1888-89 R6 (8a)

FINANCIAL DEPARTMENT

Report of the Excise Commission 1883-84 Vols I and II R8 (8a)

Bengal Census Report 1881 R16 (R1 14)

Report on the Dyes and Tans of Bengal By H. W. McCann M.A. D.S.C. F.R.S. 1 cloth R28 (3 6p)

Papers regarding the Tea Industry in Bengal R3 (3a)

Report on the Cultivation of and Trade in, Ganja in Bengal R18 (2a)

Ditto ditto in Jute R8 (7a)

Report on the Food grain Supply and Statistical Review of the Relief Operations in the distressed districts of Behar and Bengal during the Famine of 1873-74. By A. P. Macdonnell of the Bengal Civil Service R38 (6a)

Prices of Food grains Firewood and Salt in Bengal from 1866 to 1878 R2 (3a)

Report on the outfall system in Hooghly and Howrah 1888 R18 (3a)

A Statistical Account of Bengal By W. W. Hunter B.A. LL.D. D. Sc. Lect. Gen. of Statistics to the Government of India

Vol I 24 Pargannas and Sandeshbans

Vol II Nadia and Jessore

Vol III Mirzapur, Bhagalpur and Howrah

Vol IV Burdwan Bankura and Birbhum

Vol VI Chittagong Hill Tracts Chittagong Noakhali Tippera and Hill Tippera

Vol VII Maldah Rungpur and Dinagepur

Vol VIII Raichak and Bogra

Vol IX Murshidabad and Pubna

Vol X Dacca, Jessore and Khulna States

Vol XI Patna and Saran

Vol XII Gaya and Shahabad

Vol XIII Lohit and Chapra

Vol XIV Bhagalpur and Santal Parganas

Vol XV Munger and Bankura

Vol XVI Hazaribagh and Lohardaga

Vol XVII Singbhum and Jharkhand

Vol XVIII Cuttack and Balasore

Vol XIX Jharkhand and Tributary States of Orissa

Vol XX Fisheries and Botany of Bengal with General Index

Vol XX General Index only

Price per volume R4 (5a)

JUDICIAL

Civil Suits 1880 R2 (1a)

Rules and Notifications under the Arms Act in Bengal R2 (a)

Ditto Urya R2 (1a)

Ditto Urdu R2 (1a)

PUBLIC WORKS DEPARTMENT

Manual on the Safe Use of Steam in Hindi R2a (2a)

The Safe Use of Steam in Bengali R2a (2a)

Distribution Return of Officers and Subordinates employed on Local Works in Bengal Current up to 1st January 1890 R2a (2a)

List of Officers of the Public Works Department Bengal Corrected up to 1st January 1890 R2a (1a 6p)

Memoranda on the System of Brick-making at Akra By A. G. Baxendale, Assistant Engineer R3 (4a)

Revised List of Ancient Monuments in Bengal Staff Board cloth back R3 (1a 5a)



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 1 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART III

Advertisements and Notices by Private Individuals and Corporations

Estate R W PEARCE, Deceased

Notice is hereby given in pursuance of Section 320 of Act X of 1865 of the Legislative Council of India that all persons having claims against the estate of Robert Webb Pearce, formerly of Howrah Carriage Superintendent to the East Indian Railway Company are required to send in statements of their claims to the undersigned within one month from this date after which time the assets of the estate will be distributed

HARRISS & SIMMONS,
Attorneys for the Executor

CALCUTTA
The 24th February 1890

PROMISSORY NOTES

Stolen

The Government Promissory Note, No 220972 of the 4 per cent of 1865 for Rs 500, originally standing in the name of Madhu Sudhir Kowar and last endorsed to Kedarnath Majumdar the proprietor by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest and for issue of duplicate in favour of the proprietor after two years from date of last advertisement

KEDARNATH MAJUMDAR,
*Cooch Behar
Proprietor*

Lost.

The Government Promissory Notes of the description, Nos and value as quoted below originally standing in the name of Ramchandra Narayan, the proprietor by whom they were never transferred or endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal Calcutta, and that application is made for the issue of duplicates

in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the above securities —

Description of Security	No	Date	Amount	Int. est paid up to
			R	
Reduced 4 per cent loan 1879	A029640	Jan 16 1879	2 000	Jan 16 1889
4 per cent loan 1865	157194	May 1 1865	1 000	May 1 1889
Ditto	157195	May 1 1865	1 000	May 1 1889
Ditto	206942	May 1 1865	1 000	May 1 1889
TOTAL			5 000	

RAMCHANDRA NARAYAN

Care of Doorgaram Tugun n Vah el
Opposit Mamras 1 ol
Raojura Baroda

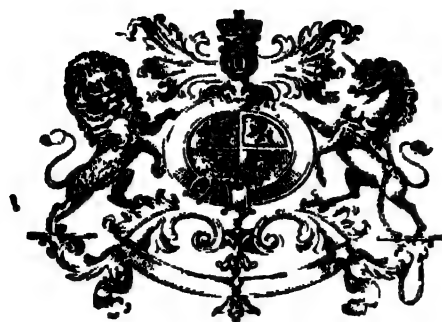
BARODA

The 7th February 1890

Lost

The lower halves of the Government Promissory Notes Nos 236782 and 2,6783, of the 4 per cent loan of 1865, for Rs 500 each originally standing in the name of the Bank of Bengal, and last endorsed to General Dumbur Shum Shere Jung Bahadur Rana the proprietor by whom they were never endorsed to any other person having been lost notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office Bank of Bengal Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the above mentioned securities

RAKHAL CHUNDER CHATTERJEE,
Secretary to the Representative of the Govt of Nepal



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 1 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV

Acts of the Governor General's Council assented to by the Governor General

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 28th February 1890 and is hereby promulgated for general information —

ACT NO V OF 1890

An Act to amend the Indian Forest Act, 1878, and the Burma Forest Act 1881

WHEREAS it is expedient to amend the Indian Forest Act 1878 and the Burma Forest Act 1881 It is hereby enacted as follows —

1 (1) This Act may be called the Forest Act
Title and commence 1890 and
ment

(2) It shall come into force at once

Indian Forest Act 1878

2 (1) For the definition of 'Tree' in section
Amendment of sec 2 of the Indian Forest Act
tion 2 Act VII 1878 1878, the following shall be
substituted namely —

"Tree includes palms, bamboos, stumps, brushwood and canes

(2) For the definition of 'Timber' in the same section the following shall be substituted, namely —

'Timber includes trees when they have fallen or have been felled and all wood whether cut-up or fashioned or hollowed out for any purpose or not'

(3) For the definition of "Forest produce" in the same section the following shall be substituted namely —

"Forest produce' includes—

(a) the following whether found in or brought from, a forest or not, that is to say —

timber, charcoal, caoutchouc, catechu, wood oil, resin, natural varnish, bark,

lac mahua flowers and myrabolams and

(b) the following when found in, or brought from a forest, that is to say —

(i) trees and leaves flowers and fruits and all other parts or produce not hereinbefore mentioned of trees

(ii) plants not being trees (including grass creepers reeds and moss), and all parts or produce of such plants

(iii) wild animals and skins, tusks, horns bones silk, cocoons honey and wax and all other parts or produce of animals and

(iv) peat surface soil rock, and minerals (including limestone, laterite mineral oils and all products of mines or quarries)

3 For clause (b) of section 4 of the said Act
Amendment of sec the following shall be substituted
tion 4 Act VII 1878 namely —

"(b) specifying as nearly as possible the situation and limits of such land and

4 To section 5 of the said Act the words
Addition to section except in accordance with
5 Act VII 1878 rules prescribed by the
Local Government' shall be added

5. For clause (a) of section 6 of the said Act
Amendment of sec the following shall be substituted
tion 6 Act VII 1878 namely —

"(a) specifying as nearly as possible the situation and limits of the proposed forest

6 After section 9 of the said Act the following shall be inserted, namely —
Addition of new section after section 9 Act VII 1878.

"9A (1) In the case of a claim relating to the practice of shifting cultivation, the Forest Settlement officer shall record a
Treatment of claims relating to practice of shifting cultivation.

statement setting forth the particulars of the claim and of any local rule or order under which the practice is allowed or regulated and submit the statement to the Local Government together with his opinion as to whether the practice should be permitted or prohibited wholly or in part

(2) On receipt of the statement and opinion the Local Government may make an order permitting or prohibiting the practice wholly or in part

(3) If such practice is permitted wholly or in part, the Forest Settlement officer may arrange for its exercise—

(a) by altering the limits of the land under settlement so as to exclude land of sufficient extent of a suitable kind and in a locality reasonably convenient for the purposes of the claimants or

(b) by causing certain portions of the land under settlement to be separately demarcated, and giving permission to the claimants to practise shifting cultivation therein under such conditions as he may prescribe

All arrangements made under this sub section shall be subject to the previous sanction of the Local Government

(4) The practice of shifting cultivation shall in all cases be deemed a privilege subject to control restriction and abolition by the Local Government

7 For clause (b) of section 25 of the said Act the following shall be substituted namely—

‘ (b) sets fire to a reserved forest, or in contravention of any rules made by the Local Government kindles any fire or leaves any fire burning in such manner as to endanger such a forest

8 (1) In the heading of Chapter VII of the said Act for the words **OF THE DUTY ON TIMBER** the words **OF THE DUTY ON TIMBER AND OTHER FOREST PRODUCE** shall be substituted

(2) In section 39 of the said Act after the word ‘timber’ in both places where the word occurs, the words ‘or other forest produce’ shall be inserted

(3) In clause (a) of section 41 of the said Act, for the words ‘and other’ the word ‘or other’ shall be substituted

(4) To section 41 of the said Act the following shall be added namely—

The Local Government may direct that any rule made under this section shall not apply to any specified class of timber or other forest produce or to any specified local area’

9 In section 47 of the said Act the words within three months shall be substituted for the words “within two months

10 To section 48 of the said Act after the word encumbrances the words ‘not created by him’ shall be added

11 In section 56 of the said Act for the words ‘whom he deems to be entitled to the same’ the words ‘whom the Magistrate deems to be entitled to the same’ shall be substituted

12 In section 63 of the said Act after the words ‘before the Magistrate having jurisdiction in the case’ the words “or to the officer in charge of the nearest police station” shall be added

13 (1) For section 67 of the said Act the following shall be substituted, namely—

“67 (1) The Local Government may, from time to time by notification in the official Gazette, empower a Forest officer by name or as holding an office—

(a) to accept from any person against whom a reasonable suspicion exists that he has committed any forest offence other than an offence specified in section 61 or section 62 a sum of money by way of compensation for the offence which such person is suspected to have committed and

(b) when any property has been seized as liable to confiscation to release the same on payment of the value thereof as estimated by such officer

(2) On the payment of such sum of money or such value or both as the case may be to such officer the suspected person if in custody shall be discharged, the property if any seized shall be released and no further proceedings shall be taken against such person or property

(3) A Forest officer shall not be empowered under this section unless he is a Forest officer of a rank not inferior to that of a ranger and is in receipt of a monthly salary amounting to at least one hundred rupees and the sum of money accepted as compensation under sub section (1) clause (a), shall in no case exceed the sum of fifty rupees

14. After section 83 of the said Act the following shall be added, namely—

‘ 84 When any person in compliance with any rule under this Act, binds himself by any instrument to perform any duty or act or covenants by any instrument that he, or that he and his servants and agents, will abstain from any act the whole sum mentioned in such instrument as the amount to be paid in case of a breach of the conditions thereof may notwithstanding anything in section 74 of the Indian Contract Act 1872 be recovered from him in case of such breach as if it were an arrear of land revenue

Burma Forest Act 1881

15. (1) For the definition of ‘tree’ in section 3 of the Burma Forest Act, 1881, the following shall be substituted, namely—

“tree includes palms, bamboos, stumps, brushwood and canes”

(2) For the definition of forest produce in the same section the following shall be substituted namely —

forest produce includes—

(a) the following whether found in, or brought from a forest or not, that is to say —

timber charcoal caoutchouc catechu wood oil resin, natural varnish, birk, lac mahua flowers and myrabolans and

(b) the following when found in, or brought from a forest that is to say —

(i) trees and leaves flowers and fruits and all other parts or produce not hereinbefore mentioned of trees,

(ii) plants not being trees (including grass creepers reeds and moss), and all parts or produce of such plants

(iii) wild animals and kins tusk, horns bones silk, cocoons honey and wax and all other parts or produce of animals and

(iv) peat surface soil rock and minerals (including limestone laterite mineral oils and all products of mines or quarries)

16 For clause (b) of section 26 of the said Act the following shall be substituted namely —

(b) sets fire to a reserved forest or in contravention of any rules made by the Chief Commissioner kindles any fire or leaves any fire burning in such manner as to endanger such a forest,

17 (1) In the heading of Chapter V of the said Act, for the words **OF THE DUTY ON TIMBER** the words **OF THE DUTY ON TIMBER AND OTHER FOREST PRODUCE** shall be substituted

and in the heading of Chapter VI of the said Act for the words **OF THE CONTROL OF TIMBER IN TRANSIT** the words **OF THE CONTROL OF TIMBER AND OTHER FOREST PRODUCE IN TRANSIT** shall be substituted

(2) In sections 39 41 and 42 after the word **timber** wherever it occurs, the words **or other forest produce** shall be inserted

(3) Throughout section 43 after the word **timber** except in the first paragraph, where the word first occurs and in clauses (i) (j) (l) and (m), the words **or other forest produce** shall be inserted

(4) To section 43 of the said Act the following shall be added namely —

The Chief Commissioner may direct that any rule made under this section shall not apply to any specified class of timber or other forest produce or to any specified local area

18 In section 48 of the said Act the words **within three months** shall be substituted for the words **within two months**

19 In section 63 of the said Act after the words **before the Magistrate having jurisdiction in the case** the words **or to the officer in charge of the nearest police station** shall be added

Amendment of section 66 Act XIX 1881

20 For section 66 of the said Act the following shall be substituted namely —

66 (1) The Chief Commissioner may from time to time by notification in the official Gazette, empower a Forest officer by name or as holding an office,—

(a) to accept from any person against whom a reasonable suspicion exists that he has committed any forest offence other than an offence specified in section 61 or section 62 a sum of money by way of compensation for the offence which such person is suspected to have committed, and

(b) when any property has been seized as liable to confiscation to release the same on payment of the value thereof as estimated by such officer

(2) On the payment of such sum of money or such value or both as the case may be to such officer, the suspected person if in custody shall be discharged the property if any seized shall be released and no further proceedings shall be taken against such person or property

(3) A Forest officer shall not be empowered under this section unless he is a Forest officer of a rank not inferior to that of a ranger and is in receipt of a monthly salary amounting to at least one hundred rupees and the sum of money accepted as compensation under subsection (1), clause (a) shall in no case exceed the sum of fifty rupees

Repeal of section 70 (k) Act XIX 1881

21 Clause (k) of section 70 of the said Act is hereby repealed

Addition of new section after section 80 Act XIX 1881

22 After section 80 of the said Act the following section shall be added, namely —

81 When any person in compliance with any rule under this Act binds himself by any instrument to perform any duty or act, or covenants by any instrument that he or that he and his servants and agents, will abstain from any act the whole sum mentioned in such instrument as the amount to be paid in case of a breach of the conditions thereof may notwithstanding anything in section 74 of the Indian Contract Act, 1872 be recovered from him in case of such breach as if it were an arrear of land revenue

S HARVEY JAMIS

Secretary to the Government of India

IX of 1872



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 1 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V

Bills introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 28th February 1890 —

NO 5 OF 1890

A Bill to amend the Excise Act 1881, and the Bengal Excise Act 1878

WHEREAS it is expedient to amend the Excise Act, 1881 and the Bengal Excise Act, 1878, It is hereby enacted as follows —

Title and commencement.

I (1) This Act may be called the Excise (Malt Liquors) Act, 1890 and

(2) It shall come into force at once

Excise Act, 1881

2 After section 7 of the Excise Act, 1881, the following shall be inserted, namely —

"7A No fermented liquor shall be removed from a brewery licensed under section 5 until—

(a) duty has been paid thereon at the rate for the time being leviable under the Indian Tariff Act 1882, on like liquor imported by sea into any part of British India except Aden and Zeylan or at such lower rate as the Local Government having regard to the circumstances of the brewery or of the local area in which the brewery is situated, may from time to time prescribe, or

(b) a bond for such duty has been executed

Substitution of new section for section 8, Act XXII 1881

Power to make rules as to distilleries and breweries licensed under section 5

3. For section 8 of the said Act the following shall be substituted, namely —

"8 The Chief Revenue authority may from time to time make rules as to—

- (a) the granting of licenses for distilleries, stills and breweries under section 5
- (b) the notices to be given by the proprietor of a licensed distillery or licensed brewery when he commences and discontinues work
- (c) the size and description of the stills in such distillery
- (d) the storing and passing out of the spirit made in such distillery, or of the fermented liquor made in such brewery and the contents of the passes
- (e) the inspection and examination of such distillery or brewery and the ware houses connected therewith, and of the spirit or fermented liquor made and stored therein
- (f) the furnishing of statements of the spirit and the stills, coppers casks and other utensils in such distillery, or of the fermented liquor and the mashtuns, underbacks, wort receivers, coppers, heating tanks coolers and collecting fermenting and other vessels in such brewery

4 To sub-section (2) of section 23 of the said Act as amended by Act XXII 1881, the following shall be added, namely —

"or such lower duty as the Local Government, having regard to the rate or rates of duty for the time being leviable under clause (a) of section 7A, may from time to time prescribe"

5. In clause (b) of section 6 of the said Act the words figure and letter or section 7A" shall be inserted after the word and figure section 7 and the words or any fermented liquor from a brewery after the word 'distillery'

Bengal Excise Act 1878

Ben VII of
1878

6 In section 18 of the Bengal Excise Act 1878 as amended by the Amendment of section 18 Bengal Act VII 1878 Act of the Governor General in Council No IX of 1885 the words 'or fermented' shall be inserted after the word spirituous wherever that

word occurs, and the words "or brewery" after the word 'distillery'

7 In section 19 of the said Act as amended by the Act of the Lieutenant Governor of Bengal in Council No IV of 1881, the words 'or fermented' shall be inserted after the word spirituous in both the places where that word occurs

8 Nothing in either of the two last foregoing sections shall affect any Act passed by the Lieutenant Governor of Bengal in Council after the commencement of this Act [Act VIII 1885 & Act IX 1885, s. 3]

STATEMENT OF OBJECTS AND REASONS

HITHERTO, except in the Madras Presidency no excise duty per gallon has been levied on beer manufactured in British India. The manufacture of beer in India in large quantities and according to what may be called European methods is of recent origin and consequently the existing excise law in many provinces makes no provision for the levy of such duty. The quantity manufactured for sale to the public has not hitherto been large enough to render it expedient to resort to legislation to impose an excise duty. But the industry is a growing one and it is considered that the time has now come when an excise duty should be generally imposed.

The Bombay and Madras Excise Acts give power for the levy of such a duty. The present Bill gives similar powers for the areas to which the Bengal Act No VII (B.C.) of 1878 and the Northern India Excise Act No XXI of 1881 extend. The rate of duty imposed by the Bill is that leviable under the Tariff Act, power being reserved to reduce the rate to any lower amount.

The 26th February, 1890

D BARBOUR

S HARVEY JAMES

Secretary to the Government of India



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 1 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART VI

Debates of the Legislative Council of His Excellency the Governor General

GOVERNMENT OF INDIA
LEGISLATIVE DEPARTMENT

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE ACT OF PARLIAMENT 24 & 25 VICT CAP 67

The Council met at Government House on Friday, the 21st February, 1890

PRESENT

His Excellency the Viceroy and Governor General of India, GCMG,
GMSI, GMIE, *presiding*
His Honour the Lieutenant Governor of Bengal, KCSI, CIE
His Excellency the Commander in Chief, Bart, VC, GCB, GCIE, RA
The Hon'ble Lieutenant General Sir G T Chesney, KCB, CSI, CIE, RE
The Hon'ble A R Scoble, QC CSI
The Hon'ble Sir C A Elliott, KCSI
The Hon'ble P P Hutchins, CSI
The Hon'ble Sir D M Barbour, KCSI
The Hon'ble Syud Ameer Hossein, CIE
The Hon'ble Rájá Durga Charn Laha, CIE
The Hon'ble G H P Evans
The Hon'ble Maung On, CIE, ATM
The Hon'ble Muhammad Ali Khan
The Hon'ble R J Crosthwaite
The Hon'ble Sir A Wilson, Kt
The Hon'ble F M Halliday
The Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar, CIE

CHARITABLE ENDOWMENTS BILL

The Hon'ble MR SCOBLE presented the Report of the Select Committee on the Bill to provide for the Vesting and Administration of Property held in trust for charitable purposes

ACTS VI AND VII OF 1884 AMENDMENT BILL

The Hon'ble SIR DAVID BARBOUR moved that the Report of the Select Committee on the Bill to amend Acts VI and VII of 1884 (*Inland Steam-vessels and Indian Steam ships*) be taken into consideration. He said —

"When presenting the report of the Select Committee I explained briefly the alterations which had been made in the Bill, and I stated that those alterations were not of any great importance. I therefore need not take up the time of the Council by going through them again. But there is a proposal of some importance which, although mentioned in the report, was excluded from the Bill by the Select Committee, I refer to the proposal by the Lieutenant Governor of Bengal to have three classes of certificates of competency, instead of two, for the management of inland steam vessels. The original proposal was made by the Lieutenant Governor of Bengal in May last, and as it did not appear at that time that the parties interested generally had been consulted, and as there was some *prima facie* objection to the proposal, it was returned to the Government of Bengal. The Government of Bengal took steps to consult some of the persons chiefly interested in the matter, with the result that the original proposal was dropped and another proposal substituted. Unfortunately the latter proposal did not come before the Select Committee until about the 10th or 11th of the present month, and there were then two courses open to the Committee—either to report the Bill as it stood leaving this proposal of the Bengal Government to be dealt with hereafter if necessary, or to postpone their report and to consult Local Governments, especially the Government of Burma, and persons interested in the inland trade of Burma. The Select Committee thought that to postpone the consideration of the Bill might risk its passing this session, they thought it better to make a report at once, and to leave the important questions raised by the Government of Bengal to be dealt with subsequently if it should be found necessary to legislate with regard to it. The result is that the provisions which the Lieutenant Governor was anxious to see introduced into the law are not contained in the present Bill, and I am afraid that it is impossible, and unfair to the parties interested, to put in any provisions at this moment to meet his wishes. However, I may say that the papers connected with those proposals shall, without any unnecessary delay, be circulated to the persons interested and to Local Governments, and when the Government of India has got full information on the subject it will decide whether or not it is expedient to undertake further legislation. I cannot say that, if the Government of India decide to legislate at all it will legislate exactly in the direction indicated by the Lieutenant Governor of Bengal. But I may say that the whole case will be considered afresh, and that there will be no unnecessary delay in coming to a final decision."

HIS HONOUR THE LIEUTENANT GOVERNOR said — "After what has just fallen from my hon'ble friend Sir David Barbour, it does not seem expedient that I should take up the time of the Council by going fully into the case on which my amendments are based, nor that I should ask the Council to consider my amendments as they stand. The question is really a technical one and also a very difficult one, and my reason for venturing to put these amendments on the paper and to break into the somewhat monotonous harmony of our weekly meetings by raising a discussion is that the Executive Government is told by the law to do things which I find as the law stands it is almost impossible for the Executive Government to do. I need not explain further than that the objects of my amendments are to divide what are now second class steam vessels into two classes, for the purpose of giving certificates of competency to masters and engineers, the difficulty being this, that if you put your qualifications as they ought to be for the higher class of steamers, you disable yourselves from giving certificates to all masters and engineers of the lower class of steam launches and small steamers, and it was to meet this that I put these amendments on paper. Since these amendments were put on the paper I learnt from my hon'ble friend the Chairman of the Port Commissioners that the question has been further considered by some of the owners of steam vessels, and that they have raised what is really an entirely new point. They

have strongly expressed the opinion that the whole class of steam launches and minor steam vessels plying in the port should not come under the system of certificates and survey at all. That may be right or it may be wrong, but all I can say is that the present law imposes on the Local Government the duty of surveying these vessels and issuing certificates to them, so that they should not run without licenses. If the Legislature thinks that these classes of steam-vessels ought to be exempted, let them be exempted, but the executive officers have no power under the law as it now stands to exempt them or to exempt any class of them. And my object ultimately is to have the law put in such a state that, whichever course is taken, the carrying out of the duties imposed upon the Executive Government will not be impossible. After what my hon'ble friend has said that this question will be fully considered later on and more thoroughly threshed out, I see no necessity to press my amendments, and I am perfectly free to confess that the information before the Legislature at the present moment is not sufficient to enable us to consider the matter. Therefore, with Your Excellency's permission, I beg leave to withdraw them."

The Hon'ble MR EVANS said — "I would venture to ask one question. We have heard from His Honour the Lieutenant Governor that the Bill, as it at present stands, imposes upon the Executive Government the performance of an impossible duty. I do not know whether it is really so but if it be so it seems to me to suggest the postponement of the passing of the Bill."

The Hon'ble SIR DAVID BARBOUR said — "Perhaps I had better deal with the question put by the Hon'ble Mr Evans in replying to what has fallen from His Honour the Lieutenant Governor. I do not think that the Bill imposes an impossible duty on the Local Government, because the Bill as it now stands imposes no duty in respect to the matter at issue on the Local Government which was not imposed upon it by the Act of 1884—an Act which I think was passed at a time when Sir Steuart Bayley was a member of this Council, though of course that fact does not bind him to an approval of the law as it at present stands. It is a singular fact that, although the Act passed in 1884 made it necessary to issue certificates of competency, up to the present time those provisions of the law have not been acted upon in Bengal." [His Honour THE LIEUTENANT GOVERNOR — "Informal certificates of competency have been issued by the Port Commissioners with which they are allowed to work."] "The certificates to which I refer are certificates issued in accordance with the provisions of the Act, and, although such certificates have not been issued, there have been really no serious accidents, and the whole evidence shows that the larger vessels commanded by native commanders have been managed with great ability and success. It is quite true that the Government of Bengal brings forward a difficulty which is said to arise under the Act of 1884, and which is not met by the present Bill, namely, that the second class certificates cover a large range of vessels, some of them large and some of them small. Consequently, if the certificate is just sufficient, and not more than sufficient, as a guarantee for the proper management of small steam launches, then it is not a sufficient guarantee for the safety of larger vessels. But this difficulty has not been raised by other Local Governments, and I do not think it is correct to say that the present Bill imposes on the Government of Bengal an impossibility. There is inconvenience under the existing law according to the view of the Government of Bengal, but I do not think that there is any serious danger."

The Motion was put and agreed to

His Honour THE LIEUTENANT GOVERNOR asked for leave to withdraw the following amendments, which stood in his name —

(1) That in the proposed section 25A of Act VI of 1884, inserted by section 9 of the Bill as amended in line 8, the words "first class or second-class" be omitted

(2) That for sub section (2) of the same section the following be substituted, namely —

(a) Every certificate of service so granted shall state—

(a) in the case of a master the limit of gross tonnage within which he is to be deemed competent to command an inland steam vessel, and

- (b) in the case of an engineer or engine driver the limit of nominal horse power within which he is to be deemed competent to take charge of the engines of an inland steam vessel "

(g) That the following be added as sub-section (3) to the same section, namely —

"(3) A certificate of service so granted shall, within the limit of gross tonnage or nominal horse-power specified thereon in each case, have the same effect as a certificate of competency granted under this Act after examination "

(4) That the following be inserted as section 11 of the Bill, and the numbering of section 11 and following sections be altered accordingly —

Substitution of new section for section 28 Act VI 1884

" 11 For section 28 of the said Act the following shall be substituted, namely —

28 (1) An inland steam vessel shall not proceed on any voyage unless she has as her master a person possessing an appropriate certificate of service granted under this Act, or—

- (a) if she is of the gross measurement of 350 tons or upwards a person possessing a first class master's certificate granted under this Act, or a master's certificate granted under Act I of 1859 (*for the amendment of the law relating to Merchant Seamen*), or the Merchant Shipping Acts, 1854 to 1883 or to which the provisions of any such Act have been made applicable under the Merchant Shipping (Colonial) Act, 1869
- (b) if her gross measurement is less than 350 tons and not less than 100 tons, a person possessing a second class master's certificate granted under this Act, or a certificate of the higher grade of the nature referred to in clause (a)
- (c) if her gross measurement is less than 100 tons, a person possessing a third class master's certificate granted under this Act, or a certificate of one of the higher grades referred to in clauses (a) and (b)

(2) An inland steam vessel shall not proceed on any voyage unless she has as her engineer a person possessing an appropriate certificate of service granted under this Act, or—

- (a) if she has engines of 80 nominal horse power or upwards a person possessing an engineer's certificate granted under this Act, or the Indian Steam ships Act, 1884, or the Merchant Shipping Acts, 1854 to 1883, or to which the provisions of any such Act have been made applicable under the Merchant Shipping (Colonial) Act 1869
- (b) if she has engines of less than 80 nominal horse power and not less than 30 nominal horse power a person possessing a first class engine-driver's certificate granted under this Act or the Indian Steam ships Act 1884, or a certificate of the higher grade of the nature referred to in clause (a)
- (c) if she has engines of less than 30 nominal horse power, a person possessing a second class engine driver's certificate granted under this Act, or a certificate of one of the higher grades referred to in clauses (a) and (b)

Provided that a steam vessel whose gross measurement is less than 350 tons and not less than 100 tons, and whose engines are of less than 80 nominal horse power and not less than 30 nominal horse power, shall be deemed to have complied with the requirements of this section if she has as her master and engineer a person possessing both a second-class master's certificate and a first class engineer driver's certificate granted under this Act, or in either case a certificate of the higher grade referred to in sub-section (1), clause (a), and sub section (2), clause (c), respectively,

Provided also that a steam vessel whose gross measurement is less than 100 tons, and whose engines are of less than 30 nominal horse power, shall be deemed to have complied with the requirements of this section if she has as her master and engineer a person possessing both a third class master's certificate and a second class engine-driver's certificate granted under this Act or in either case a certificate of one of the higher grades referred to in sub section (1), clauses (a) and (b), and sub-section (2), clauses (a) and (b), respectively "

Leave was granted

The Hon'ble SIR DAVID BARBOUR then moved that the Bill, as amended, be passed

The Motion was put and agreed to

CENTRAL PROVINCES CIVIL COURTS ACT, 1885, AMENDMENT BILL

The Hon'ble MR CROSTHWAITE moved that the Report of the Select Committee on the Bill to amend the Central Provinces Civil Courts Act, 1885, be taken into consideration He said —

"I do not think it necessary to trouble the Council with any further remarks on this Bill I explained its objects on a former occasion, and the Committee have made no amendments"

The Motion was put and agreed to

The Hon'ble MR CROSTHWAITE also moved that the Bill be passed

The Motion was put and agreed to

ACTS I OF 1859, VII OF 1880 AND V OF 1883 AMENDMENT BILL

The Hon'ble SIR DAVID BARBOUR moved that the Bill to amend Acts I of 1859 (*Merchant Seamen*), VII of 1880 and V of 1883 (*Indian Merchant Shipping*) be referred to a Select Committee consisting of the Hon'ble Mr Scoble, the Hon'ble Mr Hutchins, the Hon'ble Sir Alexander Wilson, the Hon'ble Mr Halliday and the Mover, with instructions to report within one month

The Motion was put and agreed to

The Council adjourned to Friday, the 28th February, 1890

S HARVEY JAMES,
Secretary to the Govt of India
Legislative Department

FORT WILLIAM,
The 26th February, 1890



SUPPLEMENT TO
The Gazette of India.

No 9 } CALCUTTA SATURDAY MARCH 1 1890

OFFICIAL PAPERS

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time containing such Official Papers and information as the Government may deem it best to place at the disposal of the Public and such a may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately at the rate of five Rupees per annum if delivered in Calcutta or Rupees nine if sent by Post.

Official Orders notified in the GAZETTE will be included in the SUPPLEMENT. For such Orders and Notifications the day of the GAZETTE must be indicated.

GOVERNMENT OF INDIA
FINANCE AND COMMERCE DEPARTMENT
SEPARATE REVENUE
Excise

EXCISE ADMINISTRATION OF INDIA

No 1020 dated the 7th February 1890

RESOLUTION—By the Government of India in the Finance and Commerce Department

Ordered that the papers mentioned in the following list, relating to Excise administration in India be published for general information in the Supplement to the *Gazette of India*

E J SINKINSON,
Secretary to the Government of India

LIST OF PAPERS

No	Letters	Subject	REFERENCE TO PAGE	
			Gazette	Supplement foot paging
1	From the Government of India to the Secretary of State No 29 dated 4th February 1890	Remarks on the Debate in the House of Commons on 30th April 1889 on the Excise Administration of India	171—215	9—53
	Appendices to ditto		217—262	55—100
	Enclosures of ditto		265—391	103—229

LIST OF PAPERS —continued

No	Letters	Subject	REFERENCE TO PAGE	
			Gazette	Supplement foot paging
2	From the President British and Colonial Temperance Congress dated 16th July 1886	Asking for inquiry regarding the alleged increase of intemperance in India and for the adoption of remedial measures	393	231
3	From Secretary of State for India No 70 (Revenue) dated 12th August 1886 and enclosures	Forwards a memorial from the British and Colonial Temperance Congress regarding the alleged increase of intemperance in India and suggests its consideration in connection with the Excise Commission's Report on Excise Administration in Bengal	393	231
4	To Secretary of State for India No 166 dated 5th June 1887 and enclosures	Acknowledges Despatch No 70 (Revenue) dated the 12th August 1886. Remarks on the increased attention paid to excise matters within recent years the successful results of the excise policy and the erroneous nature of the information supplied to the Congress. Furnishes statistics to show the restrictions imposed on the consumption of liquor	394-417	232-255
5	From Secretary of State for India No 63 (Revenue) dated 18th August 1887 and enclosures	Forwards copies of questions and answers in the House of Commons regarding the issue of licenses for the sale of intoxicating liquors and opium in Burma and states that a full report of the proceedings in the matter is awaited. Asks for certain statistics in connection with the subject and urges the necessity of taking the strongest precaution to prevent the sale of opium and spirits to Burmans and the issue of licenses in places where the population is purely Burmese	417 & 418	255 & 256
6	From Secretary of State for India No 69 (Revenue) dated 31st August 1887 and enclosure	With reference to Despatch dated the 25th June 1887 No 166 forwards copy of a letter to the President of the British and Colonial Temperance Congress on the subject of that Despatch	419	257
7	From Secretary of State for India No 28 (Revenue) dated 19th April 1888	In continuation of Despatch No 63 dated the 18th August 1887 forwards copy of a report on a Debate in the House of Commons on * * * the extension of the sale of intoxicating liquors for (Indian) revenue purposes with serious results to the moral and material welfare of the people * * * Expresses satisfaction as to the principles observed in Indian excise administration and indicates the considerations on which Indian excise system should be based. Adds that a recent Despatch of the Government of India and the excise reports show that the excise policy is practically shaped in conformity with these considerations but draws attention to the necessity of using careful language in the excise reports. Briefly refers to the merits of the central distillery system as compared with the outstill or contract system and asks for any instructions issued to Local Governments in accordance with the remarks in the Despatch	419 & 420	257 & 258

LIST OF PAPERS—continued

	Letters	Subject	REFERENCE TO PAGE	
			Gazette	Suppl ment foot paging
8	To Secretary of State for India No 159 dated 16th June 1888 and enclosures	Furnishes the report called for in Despatch No 63 (Revenue) dated the 18th August 1888 and describes the situation both past and present in regard to drinking and the opium traffic in Burma. Indicates the orders issued for regulating and controlling the traffic in intoxicating liquors and opium	420—434	258—272
9	From Secretary of State for India No 64 (Revenue) dated 9th August 1888	In reply to Despatch No 159 dated 16th June 1888 accepts generally the conclusions arrived at by the Government of India as to the excise administration in Upper Burma but requests that due attention may be paid to the injunctions given in a previous Despatch against creating or stimulating a demand for liquor	434	272
10	To Secretary of State for India No 213 dated 11th August 1888 and enclosure	In reply to Despatch No 28 dated the 19th April 1888 reports the instructions issued in connection with previous Despatches on the excise question and the steps now being taken by the Governments of Bengal and the Punjab to entrust their excise superintendence to special officers. Remarks on the success of the excise systems in Madras and Bombay and adds that a further communication will follow regarding the defects of the outstill systems the extent to which they are employed and the reasons in each case for employing them in preference to the central distillery system	434—436	272—274
11	From Secretary of State for India No 76 (Revenue) dated 30th August 1888	With reference to a question in the House of Commons regarding the licensing of liquor shops near tea gardens in Darjeeling and an alleged protest against the Government excise policy by tea planters requests to be informed of the action taken by the Local Government in the matter	436	274
12	To Secretary of State for India, No 250 dated 16th October 1888 and enclosures	Acknowledges receipt of Despatch No 76 (Revenue) dated the 30th August 1888 and forwards correspondence with the local authorities on the subject of the Despatch. Adds that in view of the information contained in the correspondence it does not appear necessary to give any instructions to the local authorities in the matter. Remarks on the grave objections to the adoption of measures for altogether suppressing the sale of liquor in India or for abandoning the system of subjecting liquor shops to the necessity of obtaining licenses	436—446	274—284

LIST OF PAPERS—*continued*

No	Letters	Subject	REFERENCE TO PAGE	
			Gazette	Supplement foot paging
13	To Secretary of State for India No 22 dated 22nd January 1889 and enclosures	In continuation of Despatch No. 213 dated the 11th August 1888 forwards Mr Buckland's report on the excise systems of Madras and Bombay and Mr Westmacott's report on the out still system in the Hooghly and Howrah districts. Recommends for the reasons stated the appointment as an experimental measure for three years of a special officer to be charged with the duty of controlling the excise administration of Bengal and introducing from time to time such improvements as experience may show to be necessary. Explains the cause of the evils in the outstill system and indicates the orders issued for its more effectual control.	446—448	284—286
14	To Secretary of State for India No 23 dated 22nd January 1889	Transmits memorials from certain Associations in Bengal urging the abolition of outstills and the introduction of a system of local option as regards the establishment of liquor shops and states that the opinion of His Honor the Lieutenant Governor of Bengal on the memorials will be sent in due course. Promises a further report on the character and extent of the out still system in the various provinces.	448 & 449	286 & 287
15	From Secretary of State for India No 13 (Revenue) dated 31st January 1889 and enclosures	Forwards for consideration five letters laid before His Lordship by a Member of Parliament complaining of the liquor traffic and drunkenness in Assam. Remarks generally on the Excise Administration Report of Assam for 1887-88 the excise system in force in Darjeeling and the complaints of tea planters against it. With reference to the conflicting accounts regarding excise administration in the tea districts suggests that a very careful inquiry be made into the facts and into the need for change in the excise administration of these districts. Asks for a copy of the instructions issued in the matter at an early date.	449—452	287—290
16	To Secretary of State for India No 55 (Revenue) dated 19th February 1889, and enclosures	Furnishes the information promised in Despatch No 213 dated the 11th August 1888 regarding the nature of the outstill systems as administered in the several provinces of India, and the extent to which they are in operation in each case. Remarks generally on the various excise systems of the several provinces the difficulties in excise administration resulting from the interlacing of Native and British territory and denies the accusation that consumption of liquor has been encouraged for the sake of revenue.	452—492	290—330

LIST OF PAPERS—continued

No	Letters	Subject	REFERENCE TO PART	
			Gazette	Serial number for table
17	From Secretary of State for India No 31 dated 14th March 1889	With reference to Despatches Nos 22 and 23 dated the 22nd January 1889 sanctions the appointment of an Excise Commissioner for Bengal for three years. Requests that the seven Associations who memorialised His Lordship concerning the outstill system in Bengal may be informed that their memorials have been received and are under careful consideration by the Government of Bengal. Expresses confidence that the Government of India will strictly adhere to the principles of excise administration laid down in Despatch No 28 (Revenue) dated 19th April 1888	492 & 493	330 & 331
18	From Secretary of State for India No 34 (Revenue) dated 28th March 1889	In reply to Despatch No 55 dated the 19th February 1889, remarks on the possibility of mitigating the evils of the outstill system and draws attention to the successful working of the central distillery system in Madras and Bombay	493	331
19	To Secretary of State for India No 157 dated 25th May 1889 and enclosures.	With reference to Despatch No 67 dated the 5th March 1889 forwards, with remarks the reports of Local Governments as to the precautions taken and the extent to which deference is paid to the wishes of the residents of the neighbourhood before a license is granted to a shop for the sale of liquor and indicates the action taken by the Government of India in the matter	493—514	331—352
20	From Secretary of State for India No 52 (Revenue) dated 16th May 1889	Forwards copy of a Debate in the House of Commons on the excise administration of the Government of India resulting in a Resolution condemning it. Criticises the Resolution and indicates the instructions that may with advantage be issued to the several Local Governments in connection with it	514 & 515	352 & 353
21	To Secretary of State for India, No. 209 (Revenue) dated 6th July 1889	Acknowledges Despatch No 52 (Revenue) dated 16th May 1889, and forwards a copy of the instructions issued to Local Governments in the matter	515	353
22	From Secretary of State for India No. 67 (Revenue) dated 18th July 1889	Acknowledges Despatch No 157 dated the 25th May 1889 concerning the outstill system of excise in Bengal and the advisability of introducing some form of local option in granting or continuing licenses for liquor shops. Expresses a hope that the reform of excise administration in Bengal will be materially accelerated and concurs with the opinion expressed on the question of local option. Commends the rule observed by the Punjab Government in the matter of licensing shops	515 & 516	353 & 354

LIST OF PAPERS—concluded

No	Letters	Subject	REFERENCE TO PAGE	
			Gazette	Supplement foot paging
3	To Secretary of State for India No 323 dated 15th October 1889, and enclosures	Acknowledges receipt of Despatch No 67 (Revenue) dated the 18th July 1889 regarding the outstill system in Bengal and the advisability of introducing some form of local option in granting licenses for liquor shops. Corrects a serious misapprehension in the Despatch as to the extent to which the Bengal Government has given effect to the recommendations of the Excise Commission and specifies the towns in which the central distillery system is in force in Bengal. Forwards a resolution on Mr Buckland's report of his inquiry into the excise systems of Bombay and Madras and adds that the Government of Bengal has decided to adopt the system of excise considered desirable by Her Majesty's Secretary of State	516—520	354—358
24	To Secretary of State for India No 340 dated 22nd October 1889 and enclosures	Forwards the report of the Bombay Government of the results of an experimental excise system tried in the Thana and Kolaba Districts which dispensed with the guarantee of a minimum revenue—a condition usually attached to the grant of monopolies in the Bombay Presidency as illustrative of the difficulty of raising the excise duties on country spirit in India to a rate approximating to the tariff rate leviable on imported foreign spirit	540—544	358—382
25	From Secretary of State No 113 dated 21st November 1889	In reply to Despatch No 323 dated the 15th October 1889 communicates remarks regarding the changes introduced as ordered in the Bengal excise system	544 & 545	382 & 383

Despatch to Her Majesty's Secretary of State, No 29, dated 4th February 1890, regarding Excise Administration.

C O N T E N T S

INTRODUCTORY	P A G E S
	1 to 3
SECTION I—STATEMENTS MADE IN THE DEBATE IN THE HOUSE OF COMMONS	4 to 64
The Excise Administration of Lower Bengal from 1877 to 1884 not a sufficient ground for attacking the general Excise policy of the Government of India	4 & 5
Evidence that drinking has decreased in Lower Bengal since 1884	6
Opinion of Babu Keshub Chunder Sen regarding increase of drinking	7 to 9
Effect of education on habit of drinking	10
Evidence of Mr Metcalfe and Mr Halliday	11
Evidence of Mr Hudson and Mr H W Stevens	12 & 13
Danger of drawing general conclusion from isolated evidence—Evidence not laid before the House of Commons to prove increase of drinking all of date not later than 1884	14 & 15
Statement of Mr S Smith regarding the number of drink shops in India	16
Alleged untrustworthiness of official evidence	17
Alleged failure of the Government of Bengal to carry out the recommendations of the Excise Commission of 1883-84	18 & 19
Assertion that there is no risk of illicit distillation in India	20 to 23
Increase of Excise Revenue in itself not a ground for condemning Excise Administration as the increase may occur in spite of or as a consequence of the adoption of the best available means to check consumption	24 to 31
Mr Cairnes statement regarding increase of consumption of liquor in Bombay	32
Statements regarding increase of revenue from liquors and drugs in Bombay	33 to 35
Statement regarding increased consumption of beer	36 to 40
Charge regarding increase of shops in Ahmedabad	41 & 42
Charges regarding the number of shops in the North Western Province	43 & 44
Charge regarding a liquor shop in Backergunge	45 to 47
„ description of the opium shop in Lucknow	48
„ statement regarding the wish of the Gaikwar of Baroda to prohibit the consumption of liquor in his territories	49 to 53
„ special condemnation of the Excise system of Lower Bengal	54 to 63
Outstills in tea gardens	64
SECTION II—EXCISE SYSTEMS IN FORCE IN BRITISH INDIA AND THE DIFFICULTIES ENCOUNTERED IN DEALING WITH THE EXCISE QUESTION	65 to 91
Reference to Appendices giving a description of the Excise systems in force and a sketch of the history of Excise	65
Impossibility of adopting one uniform system throughout India and general statement of the line of progress in regard to the systems adopted in different parts of India	66 to 69
Statement of the reasons which render the Central Distillery system unsuitable in many places	70
Difficulties arising from the laxity of the systems which prevail in Native States bordering on and interlaced with British territory	71 to 74
Groundlessness of the charge that the Excise Administration of the Government of India gives greater facilities for drinking than an administration based on native idiosyncrasies would do	75
Reasons for the existence of many different systems of Excise and for the changes made from time to time in different Provinces	75 to 81

	PAGE
Examination of the reasons for the adoption of the Minimum guaranteed system of Bombay	82 & 83
Danger of rash interference with the Excise Administration of India	91
SECTION III — OBJECTS AND PRINCIPLES OF EXCISE ADMINISTRATION	92 to 105
Raising of Revenue and regulation of the liquor trade for Police purposes	92 & 93
Extent to which Government should go in the direction of discouraging the consumption of liquor and drugs	94
The question whether the entire prohibition of the use of liquor and drugs is desirable	95
Prohibition impossible in India even if desirable	96
Allegation that natives of India either do not drink at all or drink to excess for the purpose of producing intoxication	97
Local option impracticable	98
Difficulty of ascertaining public opinion in India on the question of drink, and examination of the habits of various classes of the population in regard to drinking	99 to 101
Impossibility of prohibiting the use of stimulants in India of introducing a system of local option and of establishing any system of Excise which would be equally suitable to all classes or would be in accord with public opinion	102
Policy of the Government of India in matters of Excise statement of general principles approved by the Government and of the practical measures to be adopted in the future	103 to 105

shall take the opportunity of explaining at some length the chief difficulties connected with Excise administration in India, and the methods adopted for overcoming them, and we shall also refer to the principles by which our policy in regard to liquor and drugs is guided, and explain the nature of the measures by which practical effect can be given to that policy. The task of commenting on statements made in the House of Commons is one which we would gladly avoid, but the interests at stake are too important to permit of our evading the duty, however unpleasant. In view of the position of the liquor question in India at the present time, we shall quote freely the evidence on which our conclusions are based.

SECTION I — STATEMENTS MADE IN THE DEBATE IN THE HOUSE OF COMMONS

Unfairness of treating the change in system made in Bengal in 1877 (and reversed after 1884), as a fair representation of the results of the Excise policy of the Government of India

4 In the first place we desire to point out that what took place in Bengal between 1877 and 1884 cannot fairly be taken as an example of the deliberate and settled policy of the Government of India. The defects of the Central Distillery system, which will be mentioned hereafter, led in 1877 and the next few years to its being largely replaced by the Outstill system in that Province, and the Revenue authorities, in January 1879 in consequence of certain difficulties in enforcing it, suspended the rule which had previously been in force limiting the capacity of each outstill, and thus preventing the owner from manufacturing more than a certain quantity of spirit. The latter change was not made under the authority of either the Supreme or Local Government. Complaints followed, which though exaggerated, were not without foundation, that the change had cheapened the price of liquor and led to an increase of drinking. In this view the number of outstills was steadily reduced from the year 1880, and a Commission was appointed in 1883 to enquire into the whole question.

5 The conclusions of the Commission were accepted by the Local Government and by the Government of India, and the Outstill system was contracted to the extent which the Commission recommended, and its other recommendations regarding the regulation of that system were carried out as quickly as was practicable. These changes were made before the question was discussed in Parliament, and although we admit that an error was committed in so greatly extending the Outstill system after 1877, and especially in removing the limitation on the capacity of outstills, and although we regret that the change was made we are unable to find in the facts any sufficient support for the assertion that we are indifferent to an increase of drinking on the part of the Indian population, or any reasonable grounds for attacking the general policy of the Government of India in Excise matters.

No evidence to show that there has been an increase of drinking in Bengal since 1884, but evidence to show that there has been a decrease

6 The remarks of the Government of Bengal in letter No. 2413, dated 28th November 1889, enclosure No. (5) of this Despatch, deal with the charge made by Mr. Smith that there has been an increase of drinking in Bengal within the last few years. The evidence quoted in support of the charge is not of recent date. The Bengal Commission reported in 1884 that up to

that time there had undoubtedly been an increase in the consumption of intoxicating liquor. None of the evidence now brought forward is of a later date than that year. The Bengal Government, after considering and accepting the conclusions of the Commission, immediately proceeded to take steps to carry out its recommendations. There is no evidence to support the charge that drinking has increased in Bengal since the Government of that Province began in 1885 to carry out the Commission's recommendations. On the contrary the evidence supports the opposite conclusion: there has been a decrease in the issues of spirit from central distilleries in Bengal from 1,129,056 gallons in 1886-87 to 1,057,119 gallons in 1888-89, notwithstanding the fact that in the latter year the area covered by the Central Distillery system was greater than in the former year. The issues from outstills cannot be accurately stated, but the number of such stills and the area served by them has been reduced, and the total liquid capacity of all the outstills is little more than one half what it was in 1886-87.

Opinion of Babu Keshub Chunder Sen, given in 1874, had no reference to recent years

7 In support of his assertion that "every opinion confirms the astonishing increase in the consumption of spirits within the last few years," Mr Samuel Smith quoted an extract from a memorial of the late Babu Keshub Chunder Sen, a well known social and religious reformer. That memorial was forwarded to the Viceroy in January 1874 and was therefore written more than fifteen years before Mr Smith quoted it to prove an increase of intemperance within the last few years. At the time when that memorial was written, the Outstill system, against which Mr Smith's criticisms of the Excise administration in India, so far certainly as they apply to Lower Bengal, are mainly directed, was in force in that Province only to a very limited extent.

8 The alleged increase of intemperance to which Babu Keshub Chunder Sen referred was believed to have occurred mainly among the classes who had received an English education. The quotations made in support of his opinion and the general tenor of the memorial confirm this, the writer attributed the increase to two chief causes—"the unsettlement of popular faith and ideas, in consequence of the spread of English education, and the unnecessary multiplication of liquor shops." The Lieutenant Governor of Bengal, after considering all the evidence forthcoming at that time, recorded his opinion that intemperance was on the increase only among "several sections of the educated classes among the natives at the Presidency Town (Calcutta) and at other large centres of national life."

9 The number of shops for the sale of distilled and fermented liquor in Bengal in each year from 1868-69 to 1874 was as follows:

	Distilleries	Outstills	Sum	Imported liquor	Tax	Pachwai
1868-69	5,329	281	773	865	22,055	1,542
1869-70	5,682	300	776	901	22,329	1,655
1870-71	6,100	312	816	965	21,670	1,687
1871-72	6,153	1,058	773	953	21,689	1,515
1872-73	5,040	1,075	210	946	22,351	1,841
1873-74	4,723	1,076	122	891	22,873	2,006

Pachwai is a comparatively harmless home brewed beer, and the figures just

given do not support the contention that any increase of drinking that may have taken place in the years preceding 1874 could, in any appreciable degree, be ascribed to "the unnecessary multiplication of liquor shops." We have no doubt that the other reason assigned for increase of drinking, namely, the unsettlement of popular ideas and faith, in consequence of the spread of English education, was correct, though we believe that the amount of increase and of evil resulting from it was exaggerated. Babu Keshub Chunder Sen saw, and deplored, this increase of drinking among that class of his countrymen to which he himself belonged, and in his desire for reform he urged that the number of liquor shops should be reduced, in point of fact any increase in the habit of drinking that may have taken place among certain classes at that time was not due to an excessive number of shops, and would not have been stopped by their reduction.

Temporary increase of drinking sometimes due to spread of English education

10 One of the earlier effects of the spread of education and enlightenment in such countries as India may sometimes be an increase in intemperance. Old checks based on imaginary sanctions lose their power of restraint, and the result is excess. But this result is, we believe, only temporary. Education in time establishes more solid and enduring restraints against intemperance than those which it destroys. The gradual growth of a healthy public opinion will, in our opinion, reduce intemperance in a wider, surer, and more lasting manner than the most severe restrictive measures which Government could adopt. It seems to us better to await with confidence this result of education and to assist in the formation of sound public feeling than to be hurried by alarm at a temporary evil into hasty attempts at forcible repression. A change of this nature in public opinion has occurred in the present century among large classes of the people of Great Britain. Habits of intemperance which formerly prevailed among certain classes in England without disgrace are now condemned as disgraceful. We are glad to think that enlightened public opinion has already begun to work in the direction of sobriety and moderation among the class of educated Natives of Bengal to whom Babu Keshub Chunder Sen's remarks applied, and we quote with satisfaction the following extract from the evidence of Mr. Romesh Chunder Dutt, Magistrate and Collector of Backergunge, a Member of the Bengal Civil Service, given to the Bengal Excise Commission in 1883 —

"I wish to make a few general remarks about drinking among respectable and educated men. It is a mistake to say, as is often said, that English education has introduced drink in India. Drink was well known in ancient India, and we know enough of the facts of the last century to be able to assert that drinking was a fashionable vice among the courtiers and retainers of princely zemindars. Devout Shakta worshippers have also been partial to drink for many centuries in Bengal, and semi-aboriginal castes have always been addicted to drink. There can be no doubt, however, that with the introduction of English education in Bengal in the early part of this century a sort of impetus was given to drinking among the higher classes. Educated men who broke through the prejudices against forbidden food disregarded at the same time the salutary restraint against drink. Drinking was regarded as a sort of index to liberal ideas and reformed ways—as a commendable accomplishment in an educated gentleman. When there is a reaction against ancient prejudices and senseless social restraints it is difficult to confine it within the exact and proper bounds, and the first distinguished men from the Hindu College who took part in all the commendable political and educational reforms a generation or two ago, were generally men who were not admired for their sober habits in private life. The example of these distinguished men was of course followed by a large circle of educated men in Calcutta.

"I have noticed with pleasure a salutary change in Calcutta society within the last 20 years or less. A closer knowledge of English society, derived from a more careful study as well as by the frequent visits of our young men to Europe, has convinced our educated countrymen that drinking is not a necessary accomplishment in English society, and that drunkenness is simply not tolerated. The public men of the present generation, who take a lead in most political and social agitations and whom the great majority of educated men almost instinctively follow to some extent, are setting a commendable example of temperance which is different from the example which was set 30 years ago. The thousands of school boys who flock to public places to listen to the speeches of their leaders in political and social matters are intimately acquainted with their habits and thoughts in private life and instinctively adopt many worthy and amiable traits in their conduct. I believe I am right in stating that drunkenness is decreasing among the higher and better educated classes in Calcutta, and the example set in Calcutta spreads rapidly among the similar classes in all mofussil towns.

"I have made the foregoing remarks in order to show that drinking among the educated classes has nothing whatever to do with the Outstill system, and that it depends entirely on other influences on which Excise legislation has no control."

Evidence of Mr Metcalfe

11 Mr Smith also quoted the evidence of Mr Metcalfe, Additional Commissioner of Patna, before the Bengal Excise Commission, to show that intemperance had increased in Bengal in consequence of the re introduction of the Outstill system. The passage quoted from Mr Metcalfe's evidence was as follows —

"I have been officially connected with this district since 1879 to 1884 as Collector and from 1874 to 1876 as Officiating Commissioner.

"My experience has been as a Collector both of the Sudder Distillery and Outstill systems.

"The habit of drinking has extended to all classes. The quantity drunk is larger owing to the cheaper price at which it is now sold. Persons who previously were satisfied with a dram are now able to afford a bottle or two.

"Among the labouring and artisan classes drinking has increased to a deplorable extent. I have not noticed any cases among school boys but my experience is that domestic servants, day labourers and women drink to an extent I never noticed before under the Distillery system. Under the Outstill system the habit of drinking is forcibly brought home by instances such as these. My coachman has tumbled off his box drunk. If I want a mochee to mend the harness, I have to arrange that he shall be sober the night before. A workman now drinks his bottle of spirit as regularly as he eats his food, and quarrels have become frequent."

Mr Metcalfe was an officer of long service and wide experience, having first arrived in India in the year 1857 and he was the highest official but one in Behar. His evidence is justly entitled to weight. But the Commission also took the evidence of Mr F M Halliday, the only officer in Behar of higher rank than Mr Metcalfe, and of at least equal experience, as he came to India in 1856. Mr Halliday's evidence is printed in Appendix A and by no means supports the extreme statements made by Mr Metcalfe.

We are not aware of any good reason why the evidence of Mr Metcalfe should be held to be conclusive, while that of Mr Halliday is ignored.

Evidence of Mr Hudson

12 The following passage was also quoted by Mr Smith from the evidence of Mr Hudson before the Bengal Commission —

"The upshot of the enquiries I have made among the planters and my personal observations during a residence of 20 years is that drunkenness has greatly increased during the last few years. I attribute this principally to the fact that 20 years ago and up to a few years past, it cost a man four annas to get drunk on spirits now he can make himself dead drunk — *that is* as it has been expressed to me by a 'habitual,' — for one anna. Also, whereas it used to be most difficult to get spirits anywhere except at the distilleries, it can now be procured within reach of nearly every hamlet."

We have no doubt that Mr Hudson gave his evidence in perfect good faith and fully believed everything he stated to be true. But while we admit that there was an increase of drinking at the time to which his evidence refers, though not due solely to the cheaper rate at which liquor could be procured, we are of opinion that a very exaggerated view of the increase was taken by him, and in so far as it is possible to test it by figures, his evidence is not borne out by facts. For example, it is not the case that it used to be most difficult to obtain spirits anywhere except at the distilleries. Liquor is never sold from the central distilleries, but from the shops supplied by these distilleries, and the number of shops in any area under the Central Distillery system is usually greater than when the same area is brought under the Outstill system. In Chumprun, the district with which Mr Hudson was best acquainted, the number of liquor shops in 1883 was 135. The population of that district was 1,721,608 according to the census of 1881 and the number of villages and hamlets contained in it was 7,762. There was therefore only one shop to 58 villages* and hamlets, and to 12,750 of the population. If we consider the adjoining district of Mozufferpur, with which Mr Hudson, as an indigo planter, was no doubt well acquainted, we find the number of liquor shops to have been 134, the population 2,582,062, and the number of villages* and hamlets 5,138. There was thus in Mozufferpur one liquor shop to 38 villages and hamlets, and one liquor shop to a population of 19,270. We are unable to see how, under those circumstances, it could be said that liquor was procurable within reach of nearly every hamlet. The districts of Chumprun and Mozufferpur are comprised in the Division of Behar, and the number of shops for the sale of country liquor in that Division was 2,216 in 1871-72, 1,773 in 1880-81, and 1,117 in 1881-82, while it has never exceeded 1,079 since 1882-83.

13. The evidence of another non official witness, Mr H W Stevens, by no means bears out the statements of Mr Metcalfe and Mr Hudson, though he was intimately acquainted with the tracts of country with which these gentlemen were familiar. His evidence was as follows —

“I am very well acquainted with the districts of Monghyr, Bhagulpore, Durbhanga, and Mozufferpore. I have been resident in these districts and constantly moving about for the last 20 years. During that time I was constantly employed on various public works, and have had very large gangs of labourers of various descriptions under me.

“I know so far about the working of the Sudder Distillery and Outstill systems that there were more supervision and restriction in the former than in the latter.

“I have no reason to suppose that drinking has increased in the above districts during the last ten years, but I do consider that the location of outstills in prominent localities in the neighbourhood of indigo factories and bazars has made drunkenness more apparent.

“I have never known drinking among school boys. I think there has been an increase of drinking among domestic servants. I judge from my own servants, more especially among syces and outdoor servants, than among the indoor servants. It seems to be more in the districts north of the Ganges than in Monghyr and South Bhagulpore. I do not think that the pure agriculturists drink at all. Day labourers much prefer tari when they can get it. When they cannot, they drink country spirits. On my quarries near here there are several hundred people employed. There is no difficulty caused by these people getting drunk, and no complaint on the subject. There is no liquor shop at any of these quarries. There may be liquor shops in the adjoining villages for all I know. These people, like all other low caste labourers, get drunk at the Holi and other festivals. I do not believe that the

* Places with a population of 5,000 or more have been taken as towns. There are 16 such in Mozufferpur and 4 in Chumprun. In calculating the number of villages to each shop we have not struck out the shops in those towns as the Excise Reports do not show them separately. If it had been possible to do this the results would have been even more unfavourable to Mr Hudson's allegation.

drunken bouts on these occasions last longer now than they did formerly I have never seen a drunken woman

'From my own experience I should say that no caste which did not drink while the Sudder Distillery system was in force has now acquired the habit of drinking I consider that the increase in drunkenness which I observed among the domestic servants is wholly due to increase of wages Syces' wages have risen to 50 per cent during the last 20 years, and the price of food in normal years has not increased

"The last five years previous to the present one have been years of prosperity in the districts above mentioned and if there has been any increase in the consumption of liquor in these years it has been mainly attributable to that prosperity

"There has been a very marked increase during the last four or five years in the expenditure on the marriages of the labouring classes, such expenditure has materially increased the consumption of liquor Country spirit, and not tari, is mainly drunk on these occasions'

Danger of accepting extreme statements made by particular witnesses in questions connected with drink

14 In referring to the evidence of Mr Metcalfe and Mr Halliday, and of Mr Hudson and Mr Stevens, we desire to call attention to the danger of taking isolated portions of evidence, or the evidence of particular persons as conclusive India is so vast that nobody can possess a thorough knowledge of more than a comparatively small portion of it, and any one who makes general assertions on the strength of a few instances which have come to his own notice is liable to fall into serious error There is a special reason for accepting with caution extreme statements made with reference to a question like that of the traffic in drink Men's minds are in that matter greatly influenced by sentimental considerations and there is a risk of the judgment being misled by preconceived ideas, especially when statistics are not employed to test loosely formed opinions The Bengal Excise Commission made the following remarks in connection with this matter —

'When a person testifies from his own experience to an increase of drinking among the people of his own village or among his workpeople, or among any set of people with whom he has had close and intimate relations, and to the extent of such increase the statement, if made by a competent and unprejudiced observer may be implicitly relied on but it is impossible to attach the same weight to a very large number of the statements to be found in the evidence taken by the Commission A striking instance of this will be found in the evidence taken at Jamalpore, in the Monghyr district, by one of the members of the Commission Statements were then made, undoubtedly in good faith by several of the officials employed in the Railway workshops, which statements were afterwards contradicted or seriously modified in an authoritative way'

15 We have no doubt that both Mr Halliday and Mr Metcalfe, Mr Hudson and Mr Stevens, though differing widely in their evidence, merely gave expression to their genuine convictions The evidence of these four gentlemen referred to the same portion of India, namely, Behar Of the two official witnesses, Messrs Halliday and Metcalfe, it may fairly be said that their experience was equally great The same remark applies to the non official witnesses, Messrs Hudson and Stevens Stronger evidence could hardly be produced of the danger of relying on the mere opinions of individual witnesses It is unnecessary to pursue the matter farther as the conflicting evidence refers to a state of things which, as we have already said, ceased to exist some years ago

Alleged increase in the number of drunkards

16 When definite statements such as those relating to the increase in numbers of liquor shops or the sale of liquor at almost every hamlet are made,

we can at least test their accuracy if we cannot disprove them. But general and indefinite assertions are more difficult to meet. Of this class is the assertion of Mr Smith that, "whereas ten years ago there were perhaps 10,000,000 of drinkers in India, we have now turned them into 20,000,000." Regarding this statement we must content ourselves with remarking that the figures are, both absolutely and relatively, purely imaginary, rest on no basis of statistics or accurate observation, cannot be tested in any way, and that it would probably be as correct to say that whereas ten years ago there were 20,000,000 of drunkards in India, their numbers have now been reduced to 10,000,000. We entirely disbelieve that the number of drunkards in British India, using the term drunkards in its ordinary acceptation, at all approaches the enormous total of 20,000,000. There has probably been some increase of drinking among the classes that have come under the influence of Western thought, and among those members of the lower classes who have been brought together in large bodies to work in factories and on railways, and who receive much higher wages than formerly, but these classes are after all only a fraction of the total population, and a stricter system of Excise and higher rates of duty have, as the Bombay Government observes, "exercised a most salutary effect in preventing the general drunkenness that formerly prevailed among the lower classes in certain districts." The same Government adds "The change that has come over the notoriously drunken population of the Thana and Kolaba Collectories since 1878 is remarkable."

We think it quite possible that the total number of drunkards in India has decreased in recent years, though, of course, an increase of drinking among the numerically small portion of the population in the Presidency towns that has received an English education attracts much more attention than a corresponding decrease among the lower, and more numerous, classes in remote districts.

Alleged untrustworthiness of Official evidence

17 Mr Smith also asserted that as regards Excise matters "the officials are tied to the system, and we can place no more reliance upon their opinions than on the question of the abolition of slavery we could have followed the advice of West India Planters as to the moral effects of the system." With reference to this charge we desire to observe that the officials in India have no pecuniary interest of any kind in encouraging drinking, and that the position of officials in this matter differs, *toto cælo*, from that of the slave owners who had a personal pecuniary interest in the continuance of the institution of slavery. Even the Local Governments, who are charged with the administration of the Excise Department, have a comparatively small pecuniary interest in the increase of Excise revenue, of which Provincial revenues now receive only one fourth, the remainder going to the Government of India. The inapplicability of the comparison instituted by Mr Smith is proved by another portion of his own statement. One of the strongest of the quotations made by him in support of his case was from the evidence of an official, Mr Metcalfe. It is given in paragraph 11 of this Dispatch. Another official, Mr O O Stevens, Magistrate and Collector of the 24 Pergunnahs, stated in evidence before the Commission his belief from the information he could obtain that "drinking had increased among all the classes named in the questions circulated by the Commission except school boys," and he strongly condemned the Outstill system, and recommended the re-introduction of the

Central Distillery system in all but exceptional tracts where the circumstances are such as to render it impossible to work it. We need not multiply instances in which Government officials have recorded opinions against the system with which the pecuniary interests of the Government were supposed to be bound up. But we may state that of the 104 official witnesses examined by the Bengal Excise Commission, 56 gave evidence that drinking had increased under the Outstill system; most of these were of opinion that the increase was due partly or chiefly to the Outstill system; some of them recommended reversion to the Central Distillery system, others the better regulation of Outstills, while others did not propose any remedy for the evil. Even among those who did not believe that there had been an increase of drinking, some recommended on other grounds that Outstills should be displaced by Central Distilleries. We think that these figures disprove the assertion that our officers can no more be trusted in matters of Excise than could slave owners in questions connected with slavery.

Alleged failure to carry out the recommendations of the Bengal Commission

18 Mr Smith also said "Now, the Bengal Commission reported in favour of a reversal of the Outstill policy, and an attempt at reversal was made for a year or two, but as the revenue straightway fell off by ten lakhs the Government did not like it, and they gradually reverted to the old system." In this matter Mr Smith has been misinformed. Since the Report of the Commission of 1883-84 was considered, the Bengal Government has been engaged in carrying out the recommendations of the Commission, as a reference to the yearly Excise Reports would have shown. Long before the date on which Mr Smith made this statement the Central Distillery had been introduced in supersession of the Outstill system in every one of the places for which the Commission recommended this step and the measures suggested by the Commission for the better control and regulations of outstills in places in which they considered that these should be maintained were being steadily brought into force. We desire to call special attention to this point, because Mr Smith's confident assertions as to the Government having failed to carry out the recommendations of the Commission and the motive for its action being a desire to obtain revenue appear to have misled Your Lordship, and in Your Lordship's Despatch No 67, dated 18th July 1889, it was assumed that the Government of Bengal had wavered in its expressed intention to carry out the recommendations of the Excise Commission in regard to the substitution of central distilleries for outstills, and a hope was expressed that the rate of reform in Bengal would be materially accelerated. The real facts of the case are fully explained in the Bengal letter No E² 13, dated 28th November 1889, enclosure No (5) of this Despatch, and they have already been referred to above in paragraph 5. The Bengal Government is now going much beyond the recommendations of the Commission in the direction of abolishing the Outstill system. It is probable that Mr Smith's misconception was due to the extension of the Outstill system in 1887-88 to a portion of the Hooghly *and* Howrah district. This measure arose out of a recommendation of the Excise Commission, that two Central Distilleries in that district should be closed and that the location of a third should be changed. After careful inquiry, and in consideration of the fact that there was strong evidence of smuggling in the tracts affected, the extension of the Outstill system was held to be preferable. The results of this change were investigated very fully in 1888, by an officer, Mr Westmacott, placed on special

duty for the purpose The final result was that from 1st April 1889 the Outstill system was again abolished in that district

19 Apart from the question of the general inaccuracy of Mr Smith's assertion regarding the action of the Bengal Government, the figures of the Excise Revenue show that there was not a decrease of ten lakhs which could by any possibility be due to the adoption of the recommendations of the Excise Commission The Excise Receipts in Lower Bengal were in—

	Rx
1893 84	1 042,539
1884 85	1,005,222
1885 86	958,469
1886 87	1,012,583

The Report of the Commission was laid before the Government of Bengal in September 1884 Orders were issued in the following month to carry out some of the recommendations, but as the contracts for the year had been made in the previous March, effect could not be given to those orders till the following year, and the first steps in the direction of substituting Central Distilleries for Outstills had effect from 1st April 1885 Consequently the decrease of revenue of the year 1884 85 as compared with 1883 84 had no connection with the adoption of the recommendations of the Commission The decrease in 1885 86 was Rx 46,753, or less than five lakhs In 1886 87 the revenue again rose above the figure of either of the two previous years, although in that year Central Distilleries were substituted for Outstills in some more districts

Assertion that there is no risk of illicit distillation

20 The supporters of the Resolution adopted by the House of Commons attempted to minimise the risk of illicit distillation in India Mr Smith remarked that illicit drinking was "a mere bugbear, an excuse to salve the consciences of the British people, an easy way to throw dust in the eyes of inquirers," and Sir William Harcourt remarked that "illicit distillation generally exists where the sympathy of the people is with drink, and not where it is against it" The following extracts throw light on this portion of the question —

Extract from a memorandum by the Chief Commissioner of Assam

"The preparation of rice beer presents no more difficulty than the infusion of a pot of tea, and has this additional facility that, whereas tea, under the circumstances in which we most know it, is an imported product which has to be purchased rice is the staple food of the country, and, being cultivated and stored in large quantities, every Kachari and every Miri has it always at hand The mode of preparation is to steep rice in water for two or three days, then boil it with certain herbs, which act as a yeast, and the result is beer It is rarely sold, each person manufacturing his own supply, and borrowing from his neighbour if he falls short"

"Pachwai is manufactured so simply that the process is only a little more complicated than the preparation of rice for ordinary meals or the brewing of a pot of tea"

"It should be noted that the rice beer is sometimes made to undergo a further process of distillation, and the distillate is called phatika It is almost as cheaply and simply made as the rice beer itself take two earthenware pots, in one of them put the rice beer, and on the top of it stand the other pot, first knocking a hole in the bottom of it Stand a saucer on the bottom of the higher pot, and stop the mouth of this pot with a vessel made in the shape of an inverted cone and filled with cold water Now set the whole thing on a fire The fumes rise, through the hole, into the upper jar, are condensed against the cold inverted cone, and drop into the saucer in the form of spirits"

"If people want to obtain spirits, they can do so either by getting smuggled spirit from the hills, or by brewing and distilling for themselves by methods with which they are quite familiar, and which are very cheaply and easily available"

Extract from a Minute forwarded by the Government of Bombay

"When licit markets for toddy were opened in all directions and tappers were allowed to take or send their toddy to any shop or distillery they pleased, the transport regulations broke down, and any one who wanted toddy for illicit distillation was able to carry it where he pleased on the plea that he was conveying it to some shop or distillery. How greatly the facilities for illicit distillation were thus increased will be understood when it is remembered that any pot of fermented toddy can be converted into a ready charged still, and that distillation can be set going anywhere within the space of less than five minutes. All the apparatus necessary, besides the pot of toddy, is an earthen saucer and a little wet earth with which to close tightly the mouth of the pot, and a small bowl to be placed floating on the surface of the toddy in the pot. If a pot of fermented toddy thus treated is set to boil, and the saucer closing its mouth is kept cool by pouring water on it, the spirit given off from the boiling toddy in the shape of steam is condensed on the under side of the saucer and drips from the saucer into the bowl floating on the toddy ready to receive it. Two or three bottles of strong spirit can thus be made in a couple of hours from an ordinary sized pot of toddy. Distillation of this kind can be carried on anywhere, in the houses or in the fields, or in the jungles, wood and water are plentiful in all these coast talukas. It was the custom of the whole country side to make toddy spirit in this primitive fashion before reforms were taken in hand in 1887-78. In those days such stills were in almost daily use in every village and hamlet of the toddy producing tracts."

Other passages bearing on this question are quoted in paragraph 70 (4) of this Despatch and in Appendix C. Passages to the same effect will also be found in Appendix L. The extracts quoted at the end of Appendix C show how prevalent illicit distillation is in the Punjab, a province in which the rates of duty are specially high. We would also refer to the experiment in Lhana and Kolaba described in the memorandum printed in Appendix E, as an instance in which the prevalence of illicit distillation, immediately following on an attempted increase in the rates of duty, led to a complete breakdown of the system.

21. There is no room for doubt that illicit distillation prevails in many parts of India, that it is easily carried on, and difficult to detect. The tendency to illicit distillation forms a very real and, at a certain point, an insurmountable obstacle in the way of raising the price of liquor by imposing a heavy duty on it. In some places, the sympathy of the people is distinctly on the side of illicit distillation, and we are not aware of a single instance in which zeal for the cause of temperance has led to the discovery of unlawful practices. In such a matter experience is a safer guide than theory. The Bengal Excise Commission was composed of two Natives of India and two Europeans who had spent the greater portion of their lives in Bengal, and who were intimately acquainted with the country. They visited 27 Bengal districts, personally inspected 216 Outstills and 9 Central Distilleries, and examined 320 witnesses either orally or by written questions. They had no other duties to perform, and though their inquiry began in November 1883 they did not finish their labours till August 1884. Their report and the record of the evidence and proceedings fill two bulky volumes aggregating 648 quarto pages of closely printed matter. The inquiry and report may fairly be characterized as exhaustive, and we have never heard that the perfect fairness of the inquiry or the impartiality of the members of the Commission has been impugned. One of the members was Babu Krishna Behari Sen, a brother of Babu Keshub Chunder Sen, referred to in paragraph 7 of this Despatch, himself also a zealous social reformer. On the question of the sympathy of the people with illicit distillation this Commission reported unanimously in the following terms —

"But, as a general rule, illicit spirit was distilled in small quantities and in the inner rooms of the houses or in the jungles. In the latter case, detection could only be the result of

accident. In the former, no matter how active detective officers may be they can do little unless they are supported by the fellow villagers of the offenders, but it is notorious that excisemen cannot look for such support or aid. The sympathy of the people is entirely with the illicit distiller and the smuggler, who as one of the witnesses expressed it is always sure of his safety, impunity, and the friendship of his neighbours. He is sure that his neighbours will not betray him, and in case he is spotted by an outsider the neighbours will never turn evidence against him."

Alleged statements of Mr Lallubhai Gordhandas

22 In connection with the question of illicit distillation Mr Caine quoted the authority of an official who is intimately acquainted with the Excise administration of Bombay. Mr Caine said --

Sir David Barbour is wisely silent with regard to Bombay. I will not be silent. While I was in Bombay I had a visit from Lallubhai Gordhandas, General Assistant in the Abkari Department. I had a long conversation with that gentleman. I made careful notes of it and read them over to him with some care and he admitted that they accurately represented what he said. His statements were (I quote from my notes) "Throughout the Presidency there is no illicit distillation whatever for sale. There may be a little prevalent where there are many toddy or moria trees, for private consumption only. We have got Mr Pritchard's system well in hand and illicit distillation is now reduced to a minimum."

23 The statement of the official named, with reference to this remark, will be found among the enclosures of the letter from the Government of Bombay, enclosure No (6) of this Despatch. From that statement it will be seen that Mr Caine misunderstood what Mr Lallubhai Gordhandas said. Mr Lallubhai Gordhandas denies having used the words attributed to him by Mr Caine regarding illicit distillation. The words he did use bear a very different meaning. Mr Caine's memory has apparently also deceived him in leading him to say that he showed the notes of the conversation to Mr Lallubhai Gordhandas and that the latter admitted that the notes accurately represented what he had said. Mr Lallubhai explicitly contradicts these assertions. The other enclosures of the Bombay letter furnish abundant proof of the incorrectness of the assertion that "throughout the" (Bombay) 'Presidency there is no illicit distillation whatever for sale.' Mr Caine does not appear to have mentioned that Mr Lallubhai Gordhandas told him that "the charge against the collectors (of stimulating consumption by opening new shops) "was entirely groundless and opposed to facts", "that his own observations and enquiry during his recent tours in Gujarat had inclined him to the opinion that, under the operation of the new abkari system and administration, the habit of liquor drinking was unquestionably decreasing among the poorer classes and semi wild tribes," and that he strongly cautioned Mr Caine "against the fallacy of drawing general conclusions from isolated facts." Mr Lallubhai Gordhandas's fairness, in the opinion he formed about an increase or decrease in the habit of drinking is shown by his having stated that "indications of an extension of that habit among some of the middle and upper classes were perceptible," adding "that for this increase the Abkari Department was in no way responsible."

Fallacy of arguments based on increase of revenue in recent years

24 Throughout the Debate there are frequent references to the increase of Excise Revenue in India in recent years as affording evidence of an increase of consumption. This question also was considered by the Bengal Excise Commission which remarked as follows --

"Conclusions regarding the increase in the number of consumers drawn from revenue statistics are equally misleading. An increase in revenue in any given district or part of a

district does not necessarily indicate increase either in the amount of spirit consumed or in the number of consumers, and in like manner a decrease in the revenue does not prove that consumption is decreasing. Any improvement in the administration which leads to the taxation of spirit previously consumed free of duty must cause a corresponding increase of revenue without any necessary increase of consumption. Thus since the duty, which as has been shown in a previous section, used to be divided between the darogahs and the distillers, has been recovered by the Government there has been an increase in the revenue to the extent of the previous frauds but no increase in consumption. On the other hand there has been an undoubted and most serious increase in the consumption of spirit of recent years in some places, such as the urban parts of the Patna and Monghyr districts, where the revenue has actually decreased in spite of the increased consumption.

"A consideration of facts like these has convinced the Commission that it would not be safe to accept the revenue figures by themselves as the basis of any calculation."

25 The facts connected with the consumption of ganja in Bengal afford a striking illustration of the danger of assuming that an increase of revenue can safely be taken as proof that consumption has increased. We quote the following passage from the Financial Statement for 1889-90 —

"The following statement shows the number of shops licensed for the sale of ganja, the quantity of ganja consumed, the total revenue, and the incidence of taxation per seer for every year from 1868-69 to 1887-88 —

Year	Number of shops	Consumption in maunds	Total revenue	Taxation per seer
			Lx	R
1868-69	4079	8442	89524	26
1869-70	4437	8667	92521	26
1870-71	4749	9682	103951	26
1871-72	4934	9972	106215	26
1872-73	4694	8593	110028	32
1873-74	4398	8125	107785	33
1874-75	4391	7830	105818	33
1875-76	3440	7349	112045	37
1876-77	3130	7458	119711	40
1877-78	3247	8197	138066	42
1878-79	3241	5100	131555	61
1879-80	3210	5137	12916	62
1880-81	3411	5600	145467	64
1881-82	3483	6431	171379	66
1882-83	3971	5641	186050	82
1883-84	3298	5881	197371	83
1884-85	3196	5798	198760	90
1885-86	3033	571	194662	85
1886-87	3046	6264	207567	82
1887-88	2949	6750	224497	85

"Notwithstanding the large increase of population which must have taken place between 1868-69 and 1887-88 the number of shops for the sale of ganja has decreased by more than 27 per cent and the consumption by more than 22 per cent, while simultaneously the revenue has increased by more than 150 per cent, and the incidence of taxation per seer has increased by more than 2'6 per cent."

26 In the period during which the Excise Revenue has increased there

has been a large increase in other branches of revenue. For example, the Stamp Revenue has increased between 1871-72 and 1888-89 from Rs 2,476,833 to Rs 3,921,068, or by about 59 per cent. The increase of Excise Revenue (including for the present purpose the receipts from the duty on imported wine, spirits, and beer), is much greater, being from Rs 2,605,227 to Rs 5,253,629, or by about 101 per cent. But the Excise Revenue has increased, not merely by ordinary growth, but also owing to the adoption of stricter systems and the steady raising of the rate of duty whenever it was possible to do so. The duty on imported spirits during the period in question has been raised from Rs 3 per gallon L P to Rs 5 L P, or by 66 per cent, and in Appendix F will be found a statement showing the increases in the rates of duty on country spirit in recent years. The figures there given show that there has been a steadily increasing use of the form of discouragement of drinking which effects its object by increasing the duty and thus raising the price of liquor. The only exceptions are in the case of the North Western Provinces and Oudh, where it was found necessary to reduce the high rates introduced experimentally on the first introduction of the Central Distillery system in 1860-63.

27 A large portion of the increase which has occurred in the Excise Revenue is due to the general prosperity which India has enjoyed for many years. The wage earning classes have obtained more regular employment on the large works which have been constructed in the last thirty years, and their wages have in many cases been materially increased. The construction of Railways has improved the condition of the lower classes in most parts of India, and they have consequently been in a better position to indulge their taste for drink than they formerly were. It is these classes that chiefly consume country liquor, and in India, as in England, an increase of the Excise Revenue in any year is an indication that the year has been a prosperous one. The following extract from a statement by the Dewan of Mysore will show that similar causes are producing similar results in that State —

“Excluding, therefore this increase from consideration we still find a further and considerable increase common to both arrack and toddy which we can only attribute to increased consumption. In my opinion it is the result of prosperous seasons and good crops and of the very great rise in the wages of labour which has taken place within the last few years. With extensive railway works between Gubbī and Harihar, with the large expansion of the gold industry in Kolar, and with public works of all kinds employing large numbers of coolies in every part of the province, the demand for labour has for some time past been far in excess of the supply, and led to the importation of a large miscellaneous class of labourers from outside the province. The high wages earned by labourers of this class as well as by those of the province, account in my opinion for a great part of the increased consumption of both arrack and toddy.”

28 In this connection we desire to refer to the import of spirits into India by sea, the increase in which was alluded to in the Debate as part of the indictment against the policy of the Government of India. In respect of this portion of the liquor traffic no accusation of stimulating consumption by the Outstill or Farming system, or by imposing a minimum guarantee, can be brought against any Province, for no such system is, or ever has been, applied in the case of imported liquor. Such liquor is practically dealt with in the same way as liquor in England, except that the number of shops is very limited. The consumption of imported liquor could therefore only have been stimulated by reducing the rate of duty. The rate of duty has not been reduced, but has, on the contrary, been increased twice within the last twenty years.

29 We give below a table showing the imports of spirit for each year since 1870, the rate of duty per gallon, and the amount of duty realised —

Importation of Spirits into British India by Sea from Foreign Countries

During	Quantity	Amount of duty realised	Rate of duty per gallon of London proof
	Gallons	Rx	R
1870 71	401,323	184 309	3
1871 72	671 626	167 417	
1872 73	723 609	184 068	
1873 74	608 824	193,261	
1874 75	671 987	215 240	
1875 76	704 874	225 667	4
1876 77	654 527	255 128	
1877 78	737 714	275 983	
1878 79	692,384	286 847	
1879 80	814 334	321 846	
1880 81	848 238	307,905	5
1881 82	842 739	337 497	
1882 83	949,169	353 624	
1883 84	894 420	355,210	
1884 85	857 970	341 193	
1885 86	936 384	363 075	5
1886 87	1 064,386	429 708	
1887 88	1 084 487	462 935	
1888 89	1,119 367	482 854	

30 It will be seen that in 15 years the rate of duty has been increased by 66 per cent, and that, nevertheless the quantity consumed has increased by 142 per cent and the revenue by 161 per cent. The fact that the rate of increase of revenue is not proportionate to the increase in quantity and in duty is an indication that the spirits now imported contain on an average less alcohol per gallon than in former years. In quantity of pure alcohol imported the increase is about 50 per cent. The increase of the Excise Revenue proper *i.e.*, excluding the duty on imported wines, spirits, and beer, between 1870 71 and 1888 89 has been from Rx 2 374,465 to Rx 4 705,316, or an increase of 98 per cent, against one of 161 per cent in the case of imported spirit.

31 The figures we have just given show clearly that an increase in the revenue derived from excise or even in the quantity of liquor consumed does not necessarily indicate any relaxation of the restriction on the liquor trade. We have adopted what is admitted to be the most efficacious means of restricting the consumption of imported spirits by imposing a high duty and raising the rate from time to time. The imports have, nevertheless, increased, and the increase has been greater, proportionately, than that of the Excise Revenue proper. We believe that a portion of this increase is due to the higher rates of duty gradually imposed on spirit manufactured in the country which have made it possible for imported spirit to compete in some places with country spirit. If we are correct in this conclusion, there cannot have been any stimulus of the sale of country spirit by reducing the cost at which it may be procured. But apart from that, the point we wish to bring out is that the fact of an increase having taken place in a similar branch of revenue where we have admittedly adopted the best possible means of restricting consumption is sufficient to show that a mere increase in the Excise revenue is not a ground for condemning our Excise administration.

Mr Caine's statement regarding the increase of consumption of liquor in Bombay

32 After the passage in his speech quoted in paragraph 22, Mr Caine proceeded as follows —

The system has now been in good working order for ten years and what are the results? In 1882 the consumption of ardent spirits in the Bombay Presidency was two millions of gallons and in 1886 it had risen to 2,750,000 gallons these being the latest available figures. There was thus a net increase of 40 per cent in four years, which means that it would double itself in ten years. We are asked to believe that this increase is due to the change from illicit to licit consumption.

A reference to paragraphs 8 to 16 of the memorandum of the Commissioner of Abkari appended to the Bombay Government's letter of 6th December, will show that Mr Caine has exaggerated the increase of consumption of liquor in the period he deals with. His figures do not represent the consumption of ardent spirits in the Bombay Presidency either in 1882 or in 1886. He has, apparently, — his figures cannot be traced in the Excise Reports —, compared the consumption of a smaller number of districts at the beginning of the period with that of a large number at the end of it, and thence deduces an increase in consumption of 40 per cent in four years. It is shown in the memorandum mentioned that if figures which are rightly comparable are taken, the increase was 10 per cent only and it is claimed that of this the larger portion was due to the measures which had reduced smuggling from Native States and illicit distillation. We do not charge Mr Caine with intentional misrepresentation. His mistake was no doubt made in ignorance and was due to his imperfect acquaintance with the facts. But we would strongly urge that statements of this sort made in Parliament where they cannot be contradicted at the time, should not be accepted as evidence sufficient to justify what is practically a vote of censure on the Excise administration of the Government of India.

Mr Caine's statements in regard to the Revenue from Foreign liquor in Bombay

33 Mr Caine next gave figures showing the increase in revenue in the Bombay Presidency from (1) foreign liquors, (2) country spirits, and (3) drugs. He quoted average figures for the five years ending in 1877 and in 1882 and the figures of each year from 1883 to 1888.

The figures given for foreign liquors by Mr Caine represent merely the fees payable on account of licences for the retail sale of such liquors, and not the duty, and have only the most remote connection with the quantity of liquor consumed, with this important qualification, the figures are correct. But the increase of Rs. 1,600 in the five years ending 1882, as compared with those ending 1877, is almost entirely accounted for by the fact that in the earlier period the receipts in the city of Bombay averaging Rs. 1,300 were credited to the Municipality, and therefore not included in the Public revenue, whereas those receipts were in all, except the first year of the later period, credited to the Government. Mr Caine has, therefore, inadvertently shown the increase of revenue at four or five times the real amount.

The omission of the Bombay City receipts in one of the five years ending 1882 vitiates the average of that period for comparison with later years, and there was no appreciable increase up to 1883-84.

After that year there was a considerable rise, correctly stated by Mr Caine

There was, however, a reduction in the number of shops from 898 in 1883-84 to 843 in 1884-85, and the increase in revenue was entirely due to a very considerable raising of the license fees for shops. Further comment on such figures, and the use made of them, is unnecessary.

Mr Caine's statements in regard to Revenue from country spirit in Bombay

34 For country spirits Mr Caine gives what he states to be the revenue derived from "spirit manufactured at the Government distilleries." His figures are inaccurate, as is shown in the memorandum* by the Bombay Commissioner of Abkari. The increase which has occurred in the revenue from the still head duty on spirits manufactured at the central distilleries in Bombay is mainly due, as stated by the Government of Bombay,—

- (a) to the extension year by year of the Central Distillery system to districts in which the Farming system had before been in force,
- (b) to the raising of the rates of duty, of which the Commissioner gives a few striking instances in his memorandum and full details in the appendix, and
- (c) to the absorption of Native States into the system under the management of the Bombay Excise Department.

Mr Caine's statement in regard to Revenue from drugs in Bombay

35 In stating the revenue derived from drugs Mr Caine has omitted to mention, no doubt because he was ignorant of the fact, that in the period for which he gives figures, duty on import, export, and transport of drugs was added to the taxation previously imposed. The figures for the different periods are not, therefore, comparable.

Mr Caine's remarks on the increased consumption of beer

36 Mr Caine made the following remarks concerning beer —

"There was also an increase of 80 per cent in the imports of malt liquors in the three years. Furthermore there is all over India a steadily increasing manufacture of beer, strong in alcohol on which no duty is paid. All the increased consumption is Native and not English. The English population is more sober and abstemious than in times past, and its consumption of liquor has certainly not increased. We have now 15,000 tototallers in the Indian Army and the evidence goes to show that a decreasing amount of liquor is consumed by our soldiers."

In the above statement there are one or two slight inaccuracies of fact which we need not specially notice, but the statement that no Excise duty is paid is true generally of beer manufactured in British India after the European method.

37 Within the last fifteen years—the manufacture of beer in India is of recent date—the propriety of levying an Excise duty on beer has several times been considered by the Government of India. The conclusion arrived at on each of those occasions was that it was undoubtedly right that a duty equal to that imposed on imported beer should be levied, but that the amount of beer manufactured in India was as yet so small that it was not worth while to undertake legislation for this purpose and to incur the cost of collection. If duty had been payable in 1888 at one anna a gallon, the amount of revenue would only have been Rs. 4,500, and from this must have been deducted the cost of collection. The levy of duty was, therefore, not finally negatived, but postponed until the manufacture of beer in India should assume larger proportions.

* Paragraphs 21 and 22 on page 27 of the enclosures.

38 The table below furnishes information regarding the consumption of beer in India since 1877—

YEAR.	BEER MANUFACTURED IN INDIA	IMPORTED BEER		TOTAL	CONSUMPTION		
		For general consumption	For con- sumption by troops		By Troops		By others than Troops.
					Indian Beer	Imported Beer	
Gallons	Gallons *	Gallons *	Gallons	Gallons	Gallons *	Gallons	
1877	2 164 048	1 378 077	3 123 128	6 615 253	954 983	3 123 128	2 537 192
1878	1 277 769	1 089 711	1 965 722	4 577 202	809 270	1 96 223	1 742 710
1879	1 519 026	1 06 347	2 156 125	4 790 698	872 296	2 156 325	1 782 077
1880	1 974 578	1 1 29 8	1 69 99	4 8 3 215	1 298 773	1 695 9 9	1 828 488
1881	2 148 711	1 191 9	1 708 596	5 356 702	1 764 827	1 708 506	1 883 179
1882	3 1 067	1 1 0 554	1 486 274	5 251 455	1 890 914	1 486 234	2 065,807
1883	2 97 798	1 961 444	1 906 530	5 765 782	2 077 169	1 906 520	1 831 573
1884	2 778 680	1 086 913	1 505 082	5 5 0 655	2 030 499	1 505 062	1 815 094
1885	3 150 942	1 209 408	3 5 396	4 82 148	2 266 901	3 5 396	2 182 949
1886	4 403 698	1 715 638	152 064	6 271 340	3 373 361	1 064	2 779 915
1887	5 085 030	2 138 18	387 788	7 611 336	4 1 8 678	387 788	3 044 890
1888	5 357 191	398 580	415 816	8 166 587	4 628 175	41 510	3 127 596

* Official years.

39 These figures do not bear out the assertion that the increased consumption of beer "is Native and not English." The consumption of beer by the British troops in India has increased. This is not necessarily inconsistent with Mr Caine's assertion that the British soldier is more temperate than formerly, as the quantity of beer supplied to the British soldier by the canteens only represents a portion of the total consumption of liquor by the army, and there has been an increase in the number of the troops from 60 000 to 70,000, dating from 1865, there has also been a marked decrease in the consumption of spirits by British soldiers. Moreover, the consumption by the general population, shown in column 8 of the table, is not consumption by Natives of India only, Natives of India as a rule do not drink beer made after the European method, but there is a considerable and increasing European and Eurasian population in India, and increase in the consumption of beer by the general population is almost entirely confined to these classes. The number of Europeans in India was—

In 1871	121 147
In 1881	142,612
Increase	21,462

As the number of British troops was not increased between 1871 and 1881 the whole of this increase occurred among the European general population, and undoubtedly there has been a further increase since 1881 when the last census was taken. The census returns do not show separately the numbers of the Eurasian population, but there is no reason to doubt that this section of the population has also increased. A great part of the increase of consumption of beer must be due to the mere numerical increase in the European and Eurasian population. Mr Caine's assertion that the whole of the increase in the consumption of beer is due to increased consumption by Natives is, as nearly as may be, the exact opposite of the facts.

40 On a consideration of the figures showing the amount of beer manufactured in India contained in the above table, we some time ago formed the opinion that the production has so increased as to make it worth while to impose an Excise duty. And in our Despatch No 327, dated 15th October 1889, we proposed the levy of duty at the same rate as is levied on imported beer. Of this Your Lordship has since approved.

Additional liquor shops in Ahmedabad

41 Mr Caine made a charge regarding the opening of additional shops in the Ahmedabad District in the following words —

"I read in this last report, 1886-87—

"There were 102 spirit shops in the Ahmedabad district in the year 1884-85. Out of this number 19 shops were closed in the following year for want of custom. But during the year under report it was found necessary to re open 11 of them."

"Another paragraph in the same report gives the explanation of this remarkable operation —

"During the three years for which the farms were sold the farmer was not able to sell the full quantities of spirit removed by him from the distilleries under his minimum guarantee. So to enable him to do so, and keep up the revenue, 11 shops had to be re opened. During these four years under review in these paragraphs the spirit issued from the Ahmedabad Distillery to this farmer who required 11 shops to be re opened was as follows —48,000 gallons, 57,000 gallons, 63,000 gallons, 69,000 gallons. The maximum of revenue is undoubtedly secured, the minimum of consumption is secured by an increase from 48,000 to 69,000 gallons, an increase of 45 per cent. in four years."

42 The reason why so large a number of shops as 102 was allowed in Ahmedabad was that a part of the district interlaces with territory belonging to the Gaikwar of Baroda (the Chief who is said to have expressed to Mr Caine his wish to enforce total prohibition if he were permitted), and that in the Gaikwar's territory the facilities for obtaining liquor were greater and the price of liquor much lower than in Ahmedabad, in consequence it was necessary to allow an unusually large number of shops with the view of preventing smuggling from the foreign territory. The facilities for obtaining smuggled liquor were, however, so great that the farmer gave up for a time the attempt to compete with the Baroda farmers, and asked that nineteen of the shops should be closed, hoping that the negotiations then in contemplation for the introduction of a stricter system in the Gaikwar's territory would put an end to the illicit practices. As these negotiations were prolonged the farmer asked that eleven of the shops might be re opened in order that he might recover a portion of the custom in British territory which he had been compelled to relinquish to his rivals in Baroda. This was allowed. But when, in July 1888, the negotiations with Baroda were brought to a successful issue, these eleven shops were again closed.

Alleged increase of shops in the North Western Provinces and Oudh

43 After referring to the increase of shops in Ahmedabad, Mr Caine proceeded to make similar charges regarding several districts in the North-Western Provinces and Oudh, and quoted extracts from the Excise Reports of that Province. The Government of the North Western Provinces and Oudh, in the letter which is appended to this Despatch, enclosure No (12), deals in succession with each of those charges. We need not refer to them in detail, but merely remark that in our opinion it is shewn that if Mr Caine had referred to the context of the reports from which he culled his passages, if he had even quoted in full all those he selected, and if he had stated the explanations of the various facts he brings to notice contained in the reports and in the orders of the Board of Revenue and the Local Government on them, the facts would have borne a different complexion from that which he put upon them.

44 The "standard" number of shops in proportion to population, mentioned in Mr Caine's quotations, was laid down only as a general standard for comparison to assist Collectors in determining the appropriate number of shops

for their districts, because it had been found that the proportion of shops in different districts varied in a manner which appeared to be capricious. This standard had for its object, wherever it was to be used with the effect of increasing the number of shops, the displacing of illicit by licit consumption, and it was applied as frequently to the reduction of the number of shops as to their increase. The real facts are obvious from the Excise Reports and the orders passed by Government thereon.

We reproduce here the remarks of the North Western Provinces Government on one of Mr. Caine's quotations, in which the standard number of shops was mentioned —

"The passage referred to is paragraph 32 of the Report of the Commissioner of Excise for 1883-84 which runs as follows (the italics are not in the report) —

Kanah — The number of shops has increased from 63 to 67. There are 5 shops in the Municipality which are reported to be sufficient. In the village tracts the number is still far below the Government standard *there is only one shop to 10,368 of population or one in 23.6 square miles*. Efforts are being made to bring the number of shops up to the prescribed standard. Before the 67 shops now opened licences were granted for others but they were withdrawn when it was found that no liquor was sold at these shops.

"Here again the words *there is only one shop to 10,368 of population or one in 23.6 square miles* have been omitted, with an object obviously, similar to that which led to the omission of the words indicated in the preceding paragraph. A maximum standard having been prescribed by the Government with the object of adopting precautions against the consumption of unexcised liquor the intention in this passage was to explain how and why this standard was not worked up to. The aim of the writer was not to draw the attention of the Government to the fact that he had increased the number of shops but to explain that although he had increased them the circumstances of the district do not admit of the adoption of a standard prescribing a higher maximum as a safe guide. Incidentally he discloses what Mr. Caine was careful to conceal from the House that there is one shop only to more than 10,000 persons and to every 23.6 square mile. From paragraph 13 of this letter will be seen more fully what are the circumstances of the district."

Since 1883-84 the number of shops for the sale of distilled liquor of all kinds in the North Western Provinces and Oudh has been reduced by 1,523. This is conclusive proof that in recent years there has been no attempt to unduly increase the number of shops.

The liquor shop in Backergunge

45 Mr. Caine in his speech during the Debate made a charge against the authorities of a district in Bengal in the following words —

"In the district of Backergunge, in Bengal a religious fair is held every year. For some years past a liquor shop has been established there. The agent of one of the excellent and useful associations which are springing up all over India, watching the actions of Government, called upon the zemindar who owned the land and urged him to refuse to supply land for the liquor shops any longer. He refused accordingly but the Collector, Mr. Clay of Backergunge dropped on the zemindar at once and wrote to him asking for an explanation. The zemindar called and explained and two more letters followed, both of which I will read. The first is addressed to Chunder Dass farmer of corn, spirit, and drugs, Lakutia —

"In accordance with the order of the Collector passed today you are directed to open your shop as usual at the aforesaid mela. A copy of this order is sent to the proprietors of that mela so that they may present to the Collector any objection, if they have any, to the opening of the aforesaid shop at the mela.—G. C. Dutt, Excise Deputy Collector."

"The same gentleman, a Mr. Dutt, writes to Baboo Behari Lal Roy and two other zemindars—

"As a person named Parna Chunder Das for a fee of 75 rupees got a license for setting up a shop for the sale of wines, gunja and opium at your Lakutia mela, and you did not allow him place to open his shop then an order was issued on him to open his shop, and a copy of that order served on you that you may present to the Collector your objections, if you have any, to give him land for this purpose. Up to this day you have presented no objection and

given him no land for his shop. You are ordered to show cause before the Collector within two days why that shop should not be set up at your méla.

"What does this mean? These men are anxious to have their religious festival conducted decently and in order and this Revenue official comes down upon them like a thousand of bricks because of the shop not being opened. Just suppose for one moment a similar case in England."

The inference to be drawn from this statement is that undue pressure was put on the zemindar to induce him to give a site for a liquor shop.

46 We will state the real facts of the case in connection with this shop. A fair is held every year in November at Lakutia. This fair is not a religious fair in any proper sense of the term. Like most, if not all, of the great fairs of India, it is held at the time of a religious festival but is practically a fair for secular purposes. For more than twenty years a shop for the sale of liquor had been each year opened at the fair. Neither the proprietors nor any one else had ever raised any objection to the opening of the shop till 1888, no complaint was ever made of drunkenness at the fair and the proprietors had always willingly granted a site for the shop. In November 1888 the right to open the shop was sold in ordinary course. When the purchaser went to open the shop a site was refused him and he reported this to the Deputy Collector. This was the first information the Excise authorities had of the change of view of the proprietors. As the reason of the change was not known a courteous letter was written on the 19th November by the Deputy Collector to the proprietors. Of that letter Mr. Caine has given a translation the following is a full and exact translation, from which it will be seen that the tone of it is very different from what Mr. Caine believed it to be.

"To the Hon'ble Rulhul Chandra Ray the Hon'ble Bhanu Lal Ray and the Hon'ble Pyari Lal Ray (collectively)—As a man by name Purno Chandra Das has taken the settlement at fees Rs 75 of the ganja, opium and spirit shops in your Honors' Lakutia fair and as your Honors have not given him a site for the shop an order (or permission) was given him for opening the shop, and a copy of the order (or permission) was sent to your Honors, so that your Honors might represent before the Collector any objection you have to granting a site, but up to the present your Honors have not represented any objection. Therefore it is now written (not ordered) to your Honors that you may within two days represent to the Collector the reason why the shop should not be opened."

When that letter was written by the Deputy Collector, the Collector had no knowledge of the fact that an objection had been raised to the opening of the shop. Mr. Caine was misinformed when he said that the letter quoted was written after the Collector's correspondence and interviews with the proprietor. The next day the proprietor wrote to the Collector that in order to check drunkenness he was not inclined to allow a liquor shop to be opened at the fair. The Collector inquired why objection was raised then for the first time as there had been none in former years. The proprietor on the 21st November wrote explaining his reasons at length. On receipt of his letter the Collector gave instructions that the shop should not be opened and the shop was not opened.

47 This incident is a striking illustration of the disadvantage at which the Government of India is placed when its policy is discussed in England. The inaccurate version of the facts which was furnished by Mr. Caine was no doubt accepted as correct in the House of Commons. The true facts cannot be made known till this Despatch reaches Your Lordship.

The Opium shop in Lucknow

48 In the Debate a description by Mr. Caine of a visit paid by him to an

opium shop in Lucknow was quoted We accept Mr Caine's words as a substantially correct, though highly coloured, description of what he saw, and we regret, as much as Mr Caine and Mr Smith, that the habits of any class of the people, however small, should be such as to lead to what Mr Caine saw The women whom Mr Caine saw would be persons who were, or had been, leading a life of open immorality, and we believe that if the haunts of the dregs of the population in any great city are examined scenes of vice, misery, and excess will be found, and that Lucknow is not an exception to the general rule We have done what we believed to be practicable and expedient in the direction of discouraging the smoking of opium and its preparations by imposing a heavy duty on it, and by reducing the number of shops licensed for smoking The papers forwarded by the North Western Provinces Government, enclosure No (13) of this Despatch, show that the habit of opium smoking was much more prevalent in Lucknow in the time of the Kings of Oudh than it is now The number of shops licensed for opium smoking has been steadily and persistently reduced till the number is now as low as is consistent with refraining from attempting the impossible task of absolutely preventing the smoking of opium The number of shops for opium smoking in the Lucknow District was—

In 1870	50
„ 1874	20
„ 1883	12
„ 1885	6
„ 1887	3
for 1890	2

Alleged wish of the Gaikwar of Baroda to prohibit the consumption of liquor

49 In his speech Sir John Gorst remarked that there was not a single Native State where total prohibition is effected or indeed attempted to be carried out, and Mr Caine thereon interpolated “The Gaikwar of Baroda would do so to morrow if he were permitted He told me so”

We cannot, of course, say what the Gaikwar's personal wishes may be until he has directly or indirectly indicated them to us But in the records of our Foreign Department there is nothing to show that the Gaikwar has ever shown any desire to abolish the liquor shops in his territory, and we have ascertained from the Resident at Baroda that the Durbar has never expressed a desire to adopt measures of total prohibition in respect of the liquor trade in the Baroda State

50 That the wishes of the Gaikwar, as stated to Mr Caine, if the statement was not merely a form of politeness misunderstood by Mr Caine, were of very recent origin, our knowledge of the history of the Excise arrangements in Baroda proves conclusively The Bombay Government in introducing the reforms of the last ten or twelve years—which may be generally described as the abolition of the Farming system, the introduction in its stead of a system under which a fixed duty is levied on each gallon of liquor, and the increase of the price of liquor by raising, from time to time, the rate of duty, coupled with strong preventive measures against illicit distillation and sale—encountered more difficulty in Gujarat than in any other part of the Presidency In Gujarat British territory is surrounded by and interlaced with Native States,—the largest and most important of which is Baroda—the Excise arrangements of which rendered it impossible to

enforce a stricter system in our territory with the same measure of success as elsewhere. The system which up to 1887 prevailed in Baroda, the ruler of which is said to have expressed to Mr. Caine his desire to enforce absolute prohibition, was that referred to by Rao Bahadur Lallubhai Gordhandas as "the old detestable Farming system" in the extract from his report given in paragraph 72 of this Despatch. Some of the results of that system were the sale of liquor in Baroda at much lower prices than in adjoining British territory, constant smuggling from Baroda, frequent affrays between the smugglers and the British preventive officers, and the demoralization of the people on both sides of the border by the facilities furnished by Baroda for obtaining cheap liquor. It was only with the greatest difficulty, and after invoking the help of the Government of India, that the Government of Bombay induced the Baroda Darbar to modify these faulty Excise arrangements. In 1887 the Baroda State did consent to introduce a stricter system, the agreement made with it providing for the introduction of the Central Distillery system in a portion of the State, and elsewhere, for the maintenance of a narrow belt of land extending to two miles on each side of the border, in which shops and sales should be entirely prohibited. These arrangements are being carried out, but difficulties are still encountered in securing the co-operation of the Gaikwar's Government in measures which have for their object the enhancement of price and restriction of consumption of liquor.

51. The extract given in Appendix K from a memorandum by Rao Bahadur Lallubhai Gordhandas shows that judged by every possible test which can be reduced to figures—the proportion of shops to area and to population, and the consumption of liquor per head,—the facilities for drinking and the amount of drinking are very much greater in Baroda Territory than in the adjoining British Districts. It is also shown that there has recently been a larger proportionate increase of revenue in Baroda.

52. We therefore maintain that if the wishes of the Gaikwar are what Mr. Caine supposes them to be he has, at any rate, not shown any sign of desiring to give effect to them, the actions of the Baroda State, so far from indicating a desire for total prohibition throw obstacles in the way of increasing such restrictions as are practically possible, and greater facilities for drinking are afforded in the Gaikwar's territory than are allowed in the British Districts. Within the last few months the Government of Bombay has officially appealed to us to exercise the authority of the Government of India by compelling the Gaikwar of Baroda to withdraw his refusal to raise the duty on spirit and increase the selling price of liquor. The case is still under consideration.

53. One of the objections raised by the Gaikwar's Dewan to the proposal of the Bombay Government that the rates of duty should be raised was that the measure "would compel liquor consumers to resort to illicit distillation, which could not be checked except by largely increasing preventive establishment at heavy cost to their Government." This objection was raised in August 1889, and subsequent to the date on which Mr. Caine had his conversation with the Gaikwar, and certainly affords no indication of an intention to prohibit liquor altogether, a course which would lead to still greater loss of revenue and to heavier expenditure on prevention.

The Excise system of Bengal

54. Mr. Caine said —"The worst and rottenest Excise system in the

civilised world is that of India, the worst and rottenest of the various systems of India is that of Bengal" We have already explained the circumstances under which owing to the growth of illicit distillation under the Central Distillery system, Outstills were, after 1877, extensively re introduced throughout Bengal. We have admitted that the change was made without sufficient discrimination, and that, coupled with the removal of the restriction on the capacity of Outstills, it led to an increase of drinking. As soon, however, as experience had shown that this was the case, steps were taken to remedy the evil, and there are the strongest grounds for holding that in recent years drinking has decreased and not increased.

55 We shall now give a few figures to show that the Bengal system does not now and never did, merit the indiscriminate condemnation which Mr Cairne has applied to it.

The number of shops for the sale of all kinds of liquor and drugs in Bengal is shown in the following table for each year since 1870 —

Year	Distilled liquor	Drugs	Tari	Pachwan
1870 71	8 193	15 565	21 670	1,687
1871 72	8 157	16 615	21 689	1 815
1872 73	7 271	17 119	22 151	1 844
1873 74	6 82	10 975	22 73	2 006
1874 75	6 152	9 240	19 424	1 863
1875 76	5 294	7 124	19 265	1 661
1876 77	5 183	7 092	18 844	1 677
1877 78	5 267	7 218	19 017	1 717
1878 79	6 751	6 999	19 018	1 739
1879 80	6 878	6 877	21 19	2 006
1880 81	7 369	7 145	25 563	2 034
1881 82	6 874	6 796	30 268	2 135
1882 83	5 634	6 499	30 311	2 159
1883 84	5 710	6 513	29 138	2 159
1884 85	5 502	6 91	19 577	2 168
1885 86	5 28	6 005	19 555	2,162
1886 87	5 310	5 922	19 471	2 195
1887 88	5 112	6 059	19 051	2 157
1888 89	4 539	6 092	18 467	2,203

It will be observed that since 1870 71 the number of shops for the sale of distilled liquor has been reduced by 3,654, or more than 44 per cent, the number of shops for the sale of drugs has been reduced by 9 473 or more than 60 per cent, the number of shops for the sale of tari has been reduced by 3,203, or more than 10 per cent, the number of shops for the sale of pachwan, or rice beer, has been increased by 516, or more than 23 per cent.

Tari and pachwan are comparatively weak and harmless liquors.

56 Some difficulty is experienced in giving the rates of duty on spirit for different years in a form suitable for comparison, as there is no uniform rate for the whole Province and there have been frequent changes of system, the Central Distillery system and the Outstill system frequently replacing one another. The course of these changes is explained in Appendix II. We shall, therefore, merely attempt to give an outline of the nature of the changes in the rate of duty.

57 The Central Distillery system was introduced into the eleven districts in Bengal comprising the Burdwan and Presidency Divisions in 1861 62, it was extended to sixteen other districts in 1862-63, and to seven more in 1864 65.

In the Burdwan and Presidency Divisions the duty was levied at the

uniform rate of Rs 4 a gallon. But it was not found possible to levy the same high rate of duty in the districts in which the Central Distillery system was introduced in 1862-63 and 1863-64, and it was also found impracticable to enforce a uniform rate while the rate of Rs 4 was generally maintained in the Burdwan and Presidency Divisions, and even subsequently increased in many places, in other districts lower varying rates were imposed.

It will be seen from Appendix F that the general tendency was to increase from time to time the rate in all districts. The rates in the Presidency and Burdwan Divisions were doubled in some districts, and more than doubled in others.

In most districts of the Rajshahye Division the rates were also doubled. The same remark applies to the Bhagulpore, Patna, and Orissa Divisions, while the duty has been considerably increased in all districts of the Chota Nagpore Division.

There are three distinct periods in Excise administration in Bengal since 1860, namely (1) the introduction of the Central Distillery system (2) the reversion to the Outstill system in the years after 1877, (3) the reversion again in many places to the Central Distillery system in 1885-86 and following years. Up to the time of the abolition of the Central Distillery system the general tendency was towards an increase in the rates of duty, and when the Central Distillery system was re-introduced in 1885-86 the high rates previously levied were again imposed. The highest rate of duty is now Rs 5 as compared with Rs 4 in 1861, an increase of more than 120 per cent.

53 During the same period the rate of duty on ganja has been continuously raised from Rs 6 per seer in 1870-71 to Rs 5 in the present year. Ganja is a drug which is far more injurious in its effects than spirit or than any other drug commonly consumed.

59 The rate of duty on opium varies in different districts. In 1870-71 the selling price was as follows —

Rs 16 per seer in seven districts,
Rs 19 in one,
Rs 20 in two and
Rs 22 in thirty three

At the present time the rates are —

Rs 16 per seer in seven districts
Rs 20 in one
Rs 21 in one and in part of another,
Rs 24 in one and in the remaining part of that just mentioned;
Rs 26 in four,
Rs 27 in five,
Rs 28 in twenty one,
Rs 30 in one, and
Rs 32 in three

As the cost of producing opium is about Rs 7 a seer, a rise in price from Rs 22 to Rs 32 represents an increase in duty of nearly 80 per cent.

60 The Chief Commissionership of Assam was formerly a portion of Bengal. It was separated from that Province in 1874, and the figures of number of shops and duty just given refer only to the present Province of Bengal. It will, however, be convenient to indicate in this place what the policy of Government has been in regard to the consumption of opium in Assam, because that policy was initiated by the Government of Bengal. Assam was acquired between 1826 and 1854. The poppy was extensively cultivated in it, and

the population, which was remarkable for its indolence, largely consumed opium. It may be that the excessive dampness and malaria which prevail in Assam make the consumption of opium beneficial in some respects, but the Government of India believed that the extent to which opium was consumed was injurious, and that it would be possible to restrict consumption. The cultivation of opium was consequently prohibited in Assam in 1860, before the Province was separated from Bengal, while the number of shops was gradually reduced and the rates of duty raised.

61 The following figures give the number of shops in Assam for the sale of opium every year since 1868-69 —

1868-69	4,501
1869-70	4,556
1870-71	4,469
1871-72	4,567
1872-73	5,070
1873-74	3,977
1874-75	3,151
1875-76	2,833
1876-77	1,271
1877-78	1,342
1878-79	1,367
1879-80	1,397
1880-81	1,404
1881-82	1,373
1882-83	1,283
1883-84	1,250
1884-85	1,175
1885-86	1,067
1886-87	999
1887-88 .	1,067
1888-89	989

The number of shops has been reduced from 4,501 to 989, or by more than 78 per cent. During the same period the selling price of opium has been increased from Rs 14 per seer to Rs 32 per seer, representing an increase in duty of 257 per cent.

62 Those stringent measures have not been without success, as, in the Chief Commissioner's Resolution on the Excise Report for 1888-89, it was said —

"The consumption of opium and the revenue obtained from it have been very steady during the last few years. So far as revenue is concerned it is the consumption of this drug in the districts of the Assam Valley which brings us three fifths of the whole Excise revenue of the Province, and seeing that for some years past we have practically obtained the same revenue from the same consumption with apparently very little, if any, smuggling, it would seem that the time has come to raise the question whether the price at the treasury, which has been for some years at its present figure, might not now be increased. It is believed that the habit of opium consumption is becoming less inveterate among the indigenous Assamese, and that the generation now growing up will not be habitual consumers to the same extent as their fathers."

63 With the exception of the extension of the Outstill system, and removal of the restriction on the capacity of stills, which led to an increase of drinking between 1877 and 1884, we consider that the management of the Excise Department in Bengal has been very satisfactory, and we are wholly unable to reconcile the figures for number of shops and rates of duty which we have given with the terms of Mr Smith's motion that "the fiscal system of the Government of India leads to the establishment of spirit distilleries, liquor and opium shops in large numbers of places where till

recently they never existed, in defiance of Native opinion and the protests of the inhabitants, and that such increased facilities for drinking produce a steadily increasing consumption, and spread ruin and misery among the industrial classes of India," or with Mr Cairnes's assertion that "the worst and rottenest Excise system in the civilised world is that of India, the worst and rottenest of the various systems of India is that of Bengal."

Outstills at Tea Gardens

61 There is one important statement made by Mr Smith with which we are not in a position to deal fully at present. We refer to the quotation given from a letter received from a Tea plantation. The Excise question in connection with the coolies on Tea plantations is an extremely difficult one. The coolies generally belong to a class which habitually consumes liquor, they have removed from their native country and are employed in a damp, malarious, and unhealthy climate. Under such circumstances their desire for drink is strong and the facilities for obtaining illicit liquor in the neighbourhood of the gardens are very great. The whole question connected with the liquor question in relation to Tea gardens is being thoroughly inquired into in Bengal and Assam and when the inquiries are completed we shall specially address Your Lordship on the subject. In the meantime we may remark that so far as the evidence before us goes the statements made in the letter quoted by Mr Smith appear to be greatly exaggerated. The reports on the subject which we have as yet received relate to Assam, and will be found as enclosures Nos (18) and (19) of this Despatch.

SECTION II — EXCISE SYSTEMS IN FORCE IN BRITISH INDIA

63 We shall now attempt to explain the difficulties encountered in this country in dealing with the Excise question and to set forth the systems adopted with the object of meeting these difficulties.

In Appendix G will be found a memorandum giving a brief description of the various systems of Excise which are in force at the present day in British India. In this memorandum we have grouped together the systems in different provinces which have the same main features in common, although they may be known by different names, and although the system in one province may have had a very different origin and history from that which it has had in another. The remarks in the memorandum apply only to systems for the levy of a duty on spirits manufactured in India. The system applied to foreign imported liquor is practically the same in all provinces. Imported wines and spirits pay the customs duty leviable under the Tariff Act, and licenses for their sale are granted by the several Local Governments, usually on the payment of a fixed fee for the year.

A sketch of the history of Excise in each of the five chief Provinces will also be found in Appendix II.

Impossibility of adopting a uniform system of Excise

66 The system of Excise which we should adopt universally, if it were possible, is one under which a fixed duty would be levied on each gallon of spirit in proportion to alcoholic strength, this system has been approved for many years both by the Government of India and by the various Local Governments. It is known in its simplest form as the Central Distillery system, because under it all liquor is distilled at a public distillery, centrally situated

with reference to the tract to be supplied, and watched by a preventive establishment appointed by Government. No liquor is allowed to leave the Central Distillery until the duty has been paid.

67 The history of Excise Administration in India given in Appendix H will show that the line of progress has been from the Farming system, which we inherited from the Native States which preceded British rule, towards a system under which each gallon of spirit pays a fixed duty.

68 The earliest system was that of uncontrolled farming, the farmer paid a lump sum for the right to manufacture and sell liquor in a specified tract of country, there was no limit as to number of shops, and he made what profit he could out of his farm. The next step was the limitation of the number of shops. A further step was the establishment of the Outstill, under which only the right to manufacture and sell at a specified shop is granted. The chief objection both to the Farming and Outstill systems, as just described, is that there is no control over the rate of duty per gallon, and, consequently, it may be to the interest of the farmer or licensee to steadily lower prices. It then becomes necessary to consider whether an attempt can be successfully made to establish a system under which each gallon of spirits shall pay a fixed duty. This may be done roughly and imperfectly by limiting the capacity of the Outstill and fixing a minimum rate of duty for the right to work the Outstill. If the Outstill can only produce a certain number of gallons of spirit in the month and must pay a certain tax every month, we know that each gallon of spirit will bear, at least, a certain rate of duty and cannot be sold below a certain price. The practical difficulty in the way of securing this result is the facility which the licensee possesses for distilling in a still other than that which has been licensed. This difficulty is in some cases insuperable. A perfect remedy lies in the establishment of a Central Distillery system, but unfortunately the practical experience of years, and the results of many experiments, have shown that it is impossible to maintain this system in all parts of India.

69 Under the Farming and Outstill systems the interest of the monopolist is enlisted for the suppression of illicit distillation, and sources of information and means of detection are available to him which are not accessible to officials. This is not the case under the ordinary Central Distillery system. Under that system it is to the interest of the distiller both to distil illicitly outside the distillery and to smuggle liquor out of the distillery without payment of duty. The shop keeper and the subordinate officials share the profit. Thus it was proved in the course of a judicial enquiry in the Gya District of Bengal that out of the spirit made at one outlying distillery only one gallon out of three paid duty to Government, the duty on the second being retained by the preventive officer, who allowed the distiller to take out every third gallon free.

The key to the numerous and complicated systems of Excise which prevail in different parts of British India lies in the fact that they are attempts to combine the monopoly and fixed duty systems with the object of securing that every gallon of spirit shall bear a certain rate of duty in places where it is not possible to work the fixed duty system in its simplest form.

Unsuitability of the Central Distillery System for portions of India

70 We will now state some of the chief reasons which render the Central Distillery system unsuitable in many parts of India.

(1) Where the quantity of liquor consumed is small, the cost of a central

distillery and of an establishment to guard it, and to prevent outside distillation, is prohibitive

(2) It is found impossible, on the scale of pay which we are able to give, to obtain for those establishments men who are thoroughly trustworthy. In remote tracts where supervision is insufficient they enter into collusion with the distillers and defraud the Government. The Excise Reports abound with statements to the effect that a large portion of the liquor distilled in central distilleries was passed out for consumption free of duty. In places where such establishments and the police are entrusted with powers to detect and prevent illicit distillation, and where the inducements to resort to that practice are great, still more serious evils too often result. The nature of these evils is explained in the following extract from the Report of the Bengal Excise Commission —

“One, and in the opinion of the Commission the main, reason of this* is not far to seek

* The sympathy of the people with illicit practices and their unwillingness to assist the officers of Government in detecting them

Activity on the part of detective officers in Bengal must almost necessarily lead to their stretching the powers given by law to a perilous extent

and too often, it is to be feared to their abusing those powers. The most formidable and unpopular of these is the power of search. When it is considered that as mentioned above illicit distillation is most frequently carried on in the inner rooms of houses, it will easily be understood how hateful a zealous detective officer must be to the people of a village, and how formidable his power of oppression and extortion. It is not too much to assert that the evils and dangers almost inseparable from all attempts to put down the illicit manufacture of country spirit by direct preventive measures are as grave as those entailed by the prevalence of the unlawful practice, and the Commission consider that this is a most important factor in the Excise problem. They wish to direct special attention to the subject here as many of the witnesses who appeared before them seemed to think that the suppression of illicit distillation is merely a question of employing a sufficiently strong detective establishment and to have overlooked completely the danger of such a force becoming an engine of oppression, worry and extortion more formidable and dangerous to the innocent than to the offenders particularly in outlying and jungle places where the supervision of trustworthy superiors would almost necessarily be wanting, and where owing to the great probability of the existence of illicit practices, the excisemen would have most opportunities to harass and oppress unoffending people. Colonel Dalton, in a report from which an extract has already been made stated that there was a thing which had set him so much against the Central Distillery system as the number of persons he had lately seen undergoing imprisonment in the common jail for offences against the Excise laws. This consideration appears very much more grave when it is realised that the numbers of offenders actually convicted were in all probability very few in proportion to the number of innocent people who had been worried and harassed in the process of hunting out the breaches of the law. It must never be forgotten that all attempts to limit the consumption of spirit by over stringent Excise measures must have a tendency to lead to illicit practices, that the same considerations which lead to the restriction of licit consumption make it necessary to take further measures to prevent such illicit practices and that there is in this a constant source and most serious danger to innocent people. All this, of course, is not an argument against the attempt to regulate consumption, but it proves the necessity of always proceeding in a cautious and tentative manner”

(3) Another reason is defective means of communication. Many parts of India are at all times difficult of access, and during the rainy season many more are practically entirely shut off from communication with neighbouring places. In such tracts unless the inhabitants are to be entirely deprived of liquor—a deprivation to which they would not submit, and against which the facilities for illicit distillation furnish them with a powerful protection—it is necessary that the liquor should be distilled on the spot, communication with the Central Distillery being frequently interrupted.

(4) The difficulty of preventing illicit distillation is very great. We have already dealt with this question in paragraphs 20 to 23 and need not say anything

more in this place beyond quoting, from a memorandum by the Chief Commissioner of Assam, passages which show that the circumstances of a tract so considerable as the Province of Assam are such as to render impossible the introduction not only of the Central Distillery system, but of any system which involves the direct control of distillation. In nearly the whole of Assam we must be content with enforcing direct restrictions on the sale of spirit, sale to the public being a transaction which cannot be altogether concealed, while distillation may be carried on in secret without fear of detection —

"12 Now let us look for a moment at the means we have of controlling and restricting the manufacture and use of liquor among the population that is, the means we have of enforcing any prohibition that we may choose to issue.

First of all to what extent may the country itself be considered open or accessible? The following are the statistics —

Districts	Settled cultivated Acres	Forest and uncultivated Acres
Goalpara (a)	72 000	938 000
Kamrup	688 000	1 035 000
Dimaas	362 000	1 876 000
Assam	318 000	1 767 000
Sibsagar	609 000	1 217 000
Lakhimpur	279 000	2 104 000
TOTAL	2 128 000	9 487 000

() Including the permanently-settled portion

' In short about four fifths of the area is covered either with tree or with grass jungle. And this jungle is not confined to one part of the district but is scattered all through it. The cultivation in short is in patches reclaimed here and there from jungle (and often falling back into it), and except in some parts of Kamrup none of it is really far from jungle.

' 13 Moreover, the Assam village is not like the village in Bham or in Northern India an aggregation of houses in a single part of the village area where every man lives within hail of his neighbour. The Assamese loves to bury himself in the privacy of his own domain, and his house is separated from his neighbours by a belt of trees or of bushes. It remains to note that according to the Census of 1881, the average number of houses to the square mile is 18 and of persons 10.

' 14 These therefore are the circumstances with which we have to deal — a sparse population scattered over a country of which four fifths is jungle, in which every villager surrounds his house with high vegetation and his nowhere very far to go if he wants to hide himself away altogether from human sight. The drinking classes among them, familiar with the methods of brewing and distilling continually possessing the materials at hand and nowhere more than twenty miles distant from places where every household has for ages brewed or distilled his own liquor and consumed it as regularly as he eats his food. Where is the means under such circumstances of prohibiting or even restraining any man who wants to drink? It seems to me that the most efficient preventive service in the world would find it difficult to attain any success and unfortunately we have hardly any expectation of finding any but a most inefficient service. We can under present circumstances use the police only that is to say, looking to the number of policemen available for district duties, one man for every thirty or forty square miles and as the higher officers of the police belong to a large extent to foreign races, the force is less efficient on this account.

15 It follows from all this that it is hopeless to establish in the Assam Valley districts any system of Excise administration which in any degree depends upon our ability to prevent or detect illicit distillation. If people want to obtain spirits they can do so either by getting smuggled spirit from the hills or by brewing and distilling for themselves by methods with which they are quite familiar and which are very cheaply and easily available.

"19 The result of all these considerations is that over nearly the whole of Assam only one method of taxing liquor is open to us, viz., that of licensing individual shop keepers to distil and sell country spirits at specified places. We cannot afford even to impose any restrictions upon their distillation, such as by limiting the size of stills or the hours when they

may be used. The latter restriction we have no means of enforcing, and the former can be easily evaded by setting up a still in some adjacent jungle. It is the selling, and not the distillation which must for the most part take place in public and can therefore be subjected to control and our principal means of preventing illicit sale is to make it the licensee's interest that no sale shall take place besides that in respect of which he has paid a fee to us.

"20. Personally, I hold most strongly to the view that the system of a still head duty per gallon is the only satisfactory method of Excise administration and that no other system can give us a satisfactory control over spirit manufacture and spirit consumption. But the result of such information as I have been able to gather from officers who have dealt with the problem in Assam and from a perusal of past records and especially of a recent discussion on this very point which Mr. Fitzpatrick submitted to the Government of India with his letter of 13th November 1888, is to show that the circumstances of Assam are such that the first conditions of such a system viz the possibility of preventing illicit distillation does not exist. The only area where a Central Distillery system seems to have any chance of success seems to be the central portion of Cachar, and the success of the system there would largely depend upon the possibility of keeping outside the Central Distillery area the spirit distilled under the Outstill system all around it."

The following extract from the report of the Bengal Excise Commission shows how extensively illicit distillation and smuggling prevails in some places under the Central Distillery system —

Positive evidence of the prevalence of illicit distillation in various districts—The actual fact seems to be that illicit distillation extensively prevailed in some districts, especially in those in which the mohwa tree grows, those in which the lower classes of the population use country liquor extensively and generally in wild and thinly populated tracts and that on the other hand it was comparatively rare in towns, thickly populated tracts and among populations not given to the use of spirituous liquors. This view is supported by the positive evidence on the subject. In Gya Baboo Bhup Sen Singh the Government Pleader who has intimate knowledge of the district stated that there had been illicit distillation under the Central Distillery system and this was corroborated by Shik Aulad Ali an Assistant Superintendent of Police with 15 years experience of the district by Ray Brahmo Datta now extra magistrate of the Division formerly excise headstaidar and by Baboo Prankumar Das extra deputy collector of the district whose evidence on this point should be referred to. In Patna and Samtse would seem to have been comparatively prevalent though there is clear evidence as to its existence in both districts. The deputy inspector of schools in Mozafferpore stated that with the Central Distillery system in force well to do people used to distil spirits in their own houses. Munshi Kulip Naam sub manager of Raj Durbhanga stated that in the Durbhanga district many cases of illicit distillation were heard of previous to the introduction of the Outstill system. Mr. Cameon sub divisional officer of Bettiah stated that there used to be much illicit distillation in Champaran and this is corroborated by Mr. Shaw of Purnia mill factory and other witnesses. In Monghyr the Rev. Mr. Evans and other witnesses gave strong opinions as to the improbability of the existence of illicit distillation owing to the ease with which it could be detected but Mr. Puhon, a witness who has unusual opportunities of knowing the actual facts stated from personal knowledge that considerable illicit distillation among respectable people had been carried on before the introduction of Outstill and he added that wherever there is a Central Distillery there will also be illicit distillation and smuggling. This view was strongly presented to the President of the Commission in conversation by Baboo Kamal sen Prosad a wealthy zemindar whose father had been for many years engaged in the spirit trade. In Bhaulpoore Baboos Surja Narain Singh, Tej Narain, Taimi Prosad and others spoke of the existence of illicit distillation in that district. In Chota Nagpore there was much evidence of the prevalence of illicit distillation during the Central Distillery period but a few examples will suffice. In Hazaribagh the Government Pleader Rai Jai Nath Mulraj Bahadur, one of the best informed and most experienced witnesses that appeared before the Commission said — "There used to be much illicit distillation under the Central Distillery system but it has diminished of late. It is the interest of the Outstill holder to put down illicit distillation. It was the interest of the retailer to sell illicit spirit under the cover of duty paid spirit and he was therefore the ally of the illicit distiller when he did not illicitly distil himself. Zemindars and other well to do people send their material to Outstills to be distilled. They used to do the same with the sudder distillers but not often." Baboo Navakrishna Roy, police inspector of Lohardugga has given lists of 54 villages in two thanas of that district in which cases of illicit distillation were detected and adds that it was known to exist in very many more villages, in which, however, no cases

were detected. The Rev Mr. Uffman, a missionary who has resided for 17 years in Manbhoom, states that there used to be illicit distillation in that district. In Beerbhoom the Commission obtained a list of 40 villages in which illicit distillation was known to have existed and some most respectable gentlemen were unanimous as to its prevalence in 31 of these. Some of them but not all, had heard of the illicit practice in six of the other villages, and none of them knew anything about the remaining three."

(5) Even where there are no special difficulties of communication, it is sometimes necessary that the liquor should be distilled on the spot and not brought from a distant distillery, because in the hot season some kinds of liquor of low strength will not bear transportation. Any measure which would drive the people to the use of a stronger instead of a weaker liquor is opposed to sound principles of Excise administration as we understand them.

A series of extracts from Reports showing the difficulties in the way of adopting the Central Distillery system in many places will be found in Appendix L.

Difficulties in connection with Native States

71 The state of things to which we have just referred exists within the borders of British India, and the consequent difficulties in enforcing restrictions on drink would arise if the British administration extended over the whole of India. But of the continent of India, a scattered area, interlaced in many places with British territory, amounting in extent to about one third of the whole and containing a population of about one fifth, belongs to Native States with the internal administration of which in matters of Excise the Government of India does not ordinarily interfere, and cannot in some cases interfere as a matter of right without straining its authority beyond what is safe or justifiable. In all those States the Excise systems were and in most still are, incomparably more lax than in British territory. The system generally followed in them has been an uncontrolled Farming system with practically no restrictions on the farmer to prevent his unduly diminishing the price of liquor or increasing the number of shops. The consequence is that the cheaper liquor of Native States is constantly smuggled into British territory. The only complete remedy for this evil lies in inducing those States to adopt a stricter system and to impose higher rates of duty and this the Local Governments have in some cases succeeded in doing in recent years, notably in Bombay and, more recently and to a much smaller extent, in the Punjab. In Bombay the Government has also obtained, at a not inconsiderable cost, the consent of some Chiefs to our officers undertaking the direct management of the Excise administration of their States.

72 The following extracts from a Report by Rao Bahadur Lallubhai Gurdhundas, dated 15th July 1887, indicate the serious nature of the difficulty described in the preceding paragraph. He remarks —

* * * * *

' 5 Under this plan of exact taxation, it is necessary to fix the rates of duty for different districts with great care and circumspection. As the amount of duty would govern the selling price of the liquor and as there is a certain price varying according to the character, habits, and wealth of the people, which can safely be realised on the spirits consumed by the masses, and which cannot be exceeded with impunity, the duty on liquor ought not to exceed the difference between that price and the cost of the liquor. Even when the people themselves can afford to pay for a moderate and harmless dose a price that would cover the highest rate of duty which Government desire to impose the possibility of smuggling and illicit distillation is not to be lost sight of in the zeal for enhancing the price of liquor with a view to diminish consumption. Preventive establishments and stringent penal enactments can do a great deal in suppressing illicit distillation, which cannot long remain undetected. But where a liquor

made dear by the imposition of a high rate of duty is confronted by cheaper liquor, to be had for a stroll to an adjacent foreign shop the whole of the liquor drinking population for miles round will flock daily for drink to the foreign liquor shop, and experience has shown that Kolis Warlis and other low classes addicted to drink will not mind walking 10 miles to a shop and back in order to get cheap liquor and what is even worse quantities of cheap liquor will always be smuggled into the high priced liquor tract without much fear of detection in short the object aimed at of diminishing the consumption of liquor will be defeated Therefore in districts which are bordered by or interlaced with foreign territory the desired result can be obtained only by the same system being adopted and worked consistently in both territories To this end the co operation of our neighbouring Native Chiefs is essential to the mutual advantage of themselves and the Government

"6 Government have experienced comparatively little difficulty in securing the co operation in this behalf of the Native Chiefs in the Konkan Deccan, and Southern Mahratta country all of whom, with a few exceptions, have handed over the management of the abkari of their States to the Government for a term of years on payment of liberal annual compensation, and Government have thereby been enabled, not only to supplant the infamous Farming system of old and to launch with success the new system of the equitable taxation in those States as well as in their own contiguous districts, but also to bring within a short period of three years the Excise rates in the greater portion of the territories concerned to the desired level The excepted States are those of Kolhapur, Savantvadi and Janjira which with equal readiness have adopted the same system and rates on their own account and have for years past been reaping the fruits of their foresight and prudence in the shape of large progressive profits to the State treasury and improvement in the moral and material condition of the poorer classes—results which are no less conspicuous in the British districts and other Native States brought under the influence of the new system and policy

7 In Gujarat, on the other hand, opportunity has not yet been afforded to try the same experiment under equally favourable conditions Consequently, considerably lower rates of liquor excise and selling prices still prevail in that province while in the contiguous Native States the old detestable Farming system continues to flourish A question naturally arises why has Gujarat with all these favourable circumstances lagged in recent years far behind other districts of the presidency in the progress of abkari reform designed to raise the largest amount of revenue from the smallest consumption of liquor? The answer to this question directly points to the obstacle—the absence of sympathetic arrangements and action in contiguous Native States—which the subject of this report is intended to remove It is needless now to describe here the details of the correspondence carried on during the last eight years with a view to the removal of that obstacle Happily the controversy promises to terminate with the acceptance by our Government and faithful observance by the Native Chiefs concerned of the understandings which I shall proceed directly to narrate

"8 I request you to glance at the map of the Bombay Presidency and to mark the contrast which the situation of British Gujarat presents to that of the rest of the presidency with reference to foreign territory Barring the Holland's dominion which marches along the northern frontier of Khandesh for a distance of about 150 miles, and with which no abkari convention has yet been thought of, and barring also the Nizam's dominion which marches along the eastern frontiers of the districts of Khandesh, Nasik, Ahmednagar Sholapur Bijapur and Dharwar almost in a regular line for a distance of about 700 miles, and with which the mutual retirement of liquor shops and stills to a distance of 3 miles on either side of the frontier has just been agreed upon, the rest of the Native territory with which the larger block of the presidency south of Daman is concerned consists of but one first class State and a number of petty holdings of small extent and importance all imbedded in the midst of British territory British Gujarat, on the other hand, is as it were, surrounded by a sea of, and intersected by, innumerable gulfs, creeks, and lakes of foreign territory which includes the large and important State of Baroda, many other first, second, and third class States, and a number of petty talukas and thakorates each owned by a separate Chief or Thakor From this geographical contrast between the two divisions of the presidency, it will readily be seen that the task of forming what for brevity's sake may be called the abkari *soll ver ein* must be much more difficult in Gujarat than in the rest of the presidency The difficulty of the task, which is due to the peculiar configuration and relative situations of British and Native territories in Gujarat to the great difference in the magnitude status and the internal and external conditions of the different Native States to be dealt with and, above all to the conservatism of the Chiefs and their sentiments of dignity and rights, has been two fold first, to incline all these Chiefs large and small, to co-operation and secondly, to arrange with each the form and terms of co operation which might be acceptable to the Chief and satisfactory to Government"

73 Further extracts bearing on this question will be found in Appendix D, but we will quote in this place an extract from a letter from the Government of the North Western Provinces and Oudh, which gives Sir Auckland Colvin's personal experience in the cold weather of 1888-89 —

'During his march last year throughout Oudh, in no single instance has the Lieutenant Governor and Chief Commissioner observed a case of drunkenness until he arrived on the Nepal border, when special police precautions had to be taken to prevent the camp followers obtaining liquor at cheap rates on the Nepalese side of the frontier. In spite of these precautions as soon as the camp reach the Nepal border, men who, in face of the higher price of the excised liquor in our own territory had hitherto found no opportunities of indulging their appetite were seen by no means unfrequently in various stages of intoxication along the line of march.'

Groundlessness of the charge that our Excise Administration gives greater facilities for drinking than an administration based on principles approved by the Native inhabitants and Native rulers would do

74 The extracts just quoted and those given in Appendix D have been referred to with the object of explaining the existence of a very serious practical difficulty in the enforcement of Excise regulations in British India. But they also serve another purpose and prove how groundless are the charges made against the Government of India that any increase in the habits of drinking which has taken place in India is due to the British Excise administration, and that, had the administration been conducted on the principles approved by the Native inhabitants and Native rulers an increase would not have occurred. It may be true that in some instances our Excise administration has not been strong enough to counteract the tendency of other forces and to prevent an increase, but one of the main difficulties in the way of achieving that result is due to the less stringent regulations which prevail in the Native States adjoining and interlarded with British territory. Those States are ruled by Native rulers in accordance with Native ideas, and it is found that until pressure is brought to bear by the Paramount Power to induce them to adopt more stringent regulations, their Excise systems are such as to offer the smallest possible discouragement to drinking and are many times more lax than the laxest of the systems with which the Government of India has been in places obliged to be content, and the existence of which forms the main ground of the attacks which have been made on its Excise policy. In short, the mere fact of a British district being coterminous with a Native State is invariably found to be a serious obstacle in the way of raising the taxation on liquor in that district and of enforcing measures designed to restrict consumption. The only resource in such cases, when it is found impossible to make any satisfactory arrangement with the Native ruler, is to place the tracts affected under the Farming or Outsell system. The amount of revenue obtained in this way is never great, and the restriction on consumption is comparatively slight, but at any rate there is some restriction and the revenue is not wholly lost.

In a note by Rao Bahadur Lallabhai Guddhandas, dated 19th July 1889, which will be found among the enclosures of the letter No 9255 of 6th December 1889 appended to this Despatch, a comparison of the Excise arrangements existing in the Native States of the Bombay Presidency with that in the neighbouring British districts is made. The general assertion made in this paragraph is there proved by statistics to be true in regard to those particular Native States. The figures in that note show conclusively for each State

included in the examination that the number of shops per square mile is larger, that the average population served by each shop is smaller, and that the consumption per head is greater than in the adjoining British districts, and this is the case in spite of the fact that these States have been induced by the Bombay Government to adopt a system which is far more strict than that which formerly prevailed in them

Reasons for the existence of many different systems

75 The examination of the history of the Excise administration given in Appendix H will show that the tendency has always been towards the general introduction of the Central Distillery system, and that partial reversions towards a more primitive and less satisfactory system have either been temporary and experimental, or have arisen from the fact that the introduction of the Central Distillery system had been carried too far

76 It was between 1860 and 1864 that the Central Distillery system was generally introduced into Bengal and the Upper Provinces of India

In the Province of Bengal it was found necessary to abandon the Central Distillery system in a few places very shortly after it was introduced. It was also found that the high uniform rate of duty could not be enforced in all places where the Central Distillery system was maintained. The choice, therefore, lay between a low uniform rate of duty and a scale varying from place to place. The latter alternative was adopted. The subsequent substitution on an extensive scale of the Outstill for the Central Distillery system after 1877 was not made without cause. The objections to the Central Distillery system were obvious and it was hoped that certain advantages, such as the suppression of fraud, of illicit manufacture and smuggling, and a consequent increase of revenue would be obtained. These advantages were actually secured, but the change was accompanied by the removal of the restriction on the capacity of outstills, and an increase of drinking followed which has rendered it expedient to return to the Central Distillery system where practicable, and to impose various restrictions on the Outstill system where it must be retained

77 In the North Western Provinces certain tracts had to be removed from the operation of the Central Distillery system, and though the uniform rate of duty has been retained this has only been rendered possible by fixing the rate at a comparatively low figure, and increasing the numbers of shops so as to reduce the temptation to illicit practices

78 In the Punjab, the Central Distillery system has been introduced and, with two trifling exceptions, maintained throughout the Province, the rate of duty is high, and it is practically uniform, on the other hand, illicit distillation and smuggling are more common than in any other Province and the number of shops for the sale of liquor has been increased, though there is still only one shop for the sale of liquors of all kinds to nearly 10,000 of the population

79 In 1878 the Central Distillery system was generally introduced in Bombay, but it was found necessary that it should be accompanied with the grant of monopolies and with a "minimum guarantee," the amount of the guarantee being fixed by competition. The system of a "minimum guarantee" fixed by competition is now being altered, as it was found to be open to objection in some respects

80 In 1869 the Central Distillery system began to be introduced in Madras. It was accompanied with various conditions and special provisions

and has since been extended to nearly all the districts of the Presidency, having now developed into a system which is almost the Central Distillery system in its simplest form, and with a high rate of duty. The success of the system adopted in Madras is, however, accompanied by a large number of shops

81 The various systems of Excise in force in British India are described in Appendix G. It would be a fruitless task to attempt to explain, in every instance, to English readers, the minute local peculiarities which render it necessary to have recourse to each system. All the systems, other than the ordinary Outstill and Farming systems, have a common object, namely, to render it possible to impose a fixed rate of duty on each gallon of spirit that passes into consumption, and in this respect they are improvements on the Outstill or Farming system.

82 Though we cannot undertake to explain fully the special reasons which lead to the local adoption of each system, we will try to make it clear why one system was adopted which has been loudly attacked on plausible grounds.

We refer to the "minimum guarantee" system which in recent years has prevailed extensively in Bombay.

Under this system the monopoly of sale and manufacture is granted to the person who undertakes to pay duty on the greatest number of gallons of spirit, and of course any such system is open to attack on the ground that it offers a direct incentive to attempts to increase the consumption of spirit. We shall show hereafter that this objection, though not without force, is theoretical rather than practical, but in the first instance we will set forth the considerations which have led to the introduction of such a system, considerations of a very different character from a mere desire to increase revenue by stimulating consumption.

83 The difficulties which render it impossible in certain tracts to maintain the Central Distillery system have already been stated in paragraph 70.

These are, briefly,—(1) the expense relatively to the amount of revenue to be collected, (2) impossibility of securing a trustworthy preventive establishment, (3) defective means of communication, (4) facilities for illicit distillation, (5) deterioration of liquor in transport, and (6) smuggling from foreign territory.

It will be obvious that these difficulties are, to a very large extent, obviated if a Farming or Outstill system be adopted. Under such a system (1) expense is reduced to a minimum, as a comparatively costly central distillery, with an establishment to watch it, need not be kept up, (2) a large preventive establishment (with its attendant risks of collusion with the distiller and oppression of the people) is no longer necessary, because the grant of a monopoly enlists, from strong motives of personal profit, the distillers and shop keepers, with all their local knowledge, on the side of prevention, (3) the difficulties arising from defective communications are obviated, because the liquor can be distilled on the spot where it is consumed, (4) illicit distillation is checked by enlisting the local knowledge of the shop keepers on the side of prevention, (5) the liquor can be distilled on the spot and the risk of deterioration in transport is avoided, and finally (6) smuggling from foreign territory is reduced to a minimum, because the monopolist can reduce the price of his liquor so as to exclude smuggled liquor, which must be imported from a distance and which is also handicapped by the risk of detection.

Against these advantages must be set certain evils which attend the introduction of the Farming or Outstill system, and which in many cases

would be more serious than those which it is desired to prevent. The chief of these is that the price of liquor may be greatly reduced. The object of the monopolist is simply to make the largest possible profit, and in many cases it will happen that the maximum of profit will be secured by a large sale at low prices rather than by high prices with a restricted sale. A check may no doubt be applied to this evil by fixing a minimum rate for retail sales, and limiting the capacity of the outstill, but the effective maintenance of regulations of this nature requires a strong preventive force, and in some places the enforcement of a minimum price for retail sales and the prevention of distillation in any but the licensed still are practically impossible.

84 In the circumstances described in the preceding paragraph the question naturally arises, whether it is possible to combine the advantages of the Farming or Outstill system, which may be described as the monopoly system, with those of the Central Distillery, in such a way as to prevent the sale of liquor at very low rates. This result, it was supposed, could be attained in certain tracts by granting a monopoly of manufacture and sale coupled with the conditions that the farmer shall guarantee a minimum payment by way of duty, that he shall distil only at a central distillery, and that he shall pay a fixed duty per gallon of liquor issued from the distillery. Such a system is suitable only where the chief difficulties to be overcome are illicit distillation on an extensive scale and the evils connected with preventive establishments.

85 An arrangement under which the monopoly of sale and manufacture is granted to a single person, who is required to distil in a central distillery, and to pay a fixed duty per gallon, obviates the risk of illicit distillation by the general public but it offers to the monopolist the temptations which exist under the ordinary Central Distillery system—(1) to distil illicitly on his own account outside the central distillery, and (2) to enter into collusion with the preventive establishment to pass liquor out of the distillery without payment of duty. As a remedy the further condition of a "minimum guarantee" is imposed, or, in other words, the monopolist is required to pay duty on a certain quantity of liquor whether he can sell that quantity or not. If he sells more than the guaranteed quantity he pays duty on the excess, if he sells less he is obliged to make up the duty to the amount of the guarantee.

86 It will be obvious that if the amount of liquor on which duty is guaranteed is about equal to the amount for which there is a demand, there is no risk of illicit distillation with the connivance of the monopolists or of liquor being passed out without payment of duty. Until the amount guaranteed has been made up there is no profit to be made either by illicit distillation or by removing liquor without payment of duty, and if the amount guaranteed is not greatly less than the normal demand, the profit to be made by illicit dealings is not sufficient to induce the monopolist to run the risk of violating the law.

87 Unfortunately very great difficulty, especially at first, was experienced in determining what was the normal demand, and it was found necessary to determine by public competition the amount to be guaranteed, the monopoly being granted to an approved tenderer who undertook to guarantee the maximum quantity.

This condition is open to attack, since it may be said, with some reason, to make it the interest of the monopolist to stimulate the consumption of liquor. The objection, however, has less practical weight than might at first sight be supposed. As the number of shops is limited the monopolist could not increase consumption by multiplying shops, and as he paid a heavy duty

per gallon he could not reduce the average price of his liquor below the rate of duty *plus* cost of production, &c. The incidental attractions of lighting and so forth, employed by public houses in England to increase the number of their customers, are not available in India, and, so far as we can see, the only effective method by which the monopolist could stimulate consumption was by raising the price of liquor where the demand for it was strong, and by lowering it in places where a reduction in price was accompanied by a more than equivalent increase in consumption, the average price, as above explained, being in this way maintained.

88 But it might, and would no doubt occasionally, happen that under a system regulated by public competition the tenderer would guarantee duty on a larger quantity of liquor than he could sell at a rate per gallon not below that required to give him a profit, and in such case he would be under a strong temptation to diminish the loss on his contract by reducing the price of liquor below what it cost him including duty, in the hopes that increased sales would diminish the excess payment under the guarantee. At any rate the Bombay Government was satisfied that the minimum guarantee system, the amount guaranteed being determined by competition was open to such strong objection, that in the two districts of Phani and Kolaba they substituted, experimentally, a system under which the monopoly was granted to the person who undertook to pay the highest rate of duty per gallon in excess of a stated minimum on all spirit manufactured and sold by him. This system removed all ground for the accusation that it was made the special interest of the monopolist to stimulate consumption but in other respects the results were disastrous. The rate of duty fixed in this way by competition was so high that a great impulse was given to illicit distillation, and as the monopolist was under no obligation to take a minimum quantity he was not specially interested in preventing smuggling and confined himself to selling what liquor he could at a very high price leaving those who could not, or would not, pay his price to provide themselves with liquor by illicit means. The facts connected with this experiment were reported to Your Lordship in our Despatch No 340, dated 22nd October 1889, but for facility of reference we have reprinted as Appendix L the account of the experiment given in a memorandum received from the Bombay Government and forwarded to Your Lordship with that Despatch.

89 On recognizing the failure of the experiment the Bombay Government directed that in future the amount to be guaranteed should be fixed by the Collector of the District and not determined by competition, and that the monopoly should be given to a person approved by the local authorities. We trust that this system may be so successful as to justify its permanent and wider adoption but it is obviously open to the objection that it may lead to charges of favouritism being brought against the local authorities, and it may produce a loss of revenue if the monopolist can succeed in concealing the total amount of the liquor manufactured and sold by him, and in this way secure a low 'minimum guarantee' which makes it profitable for him to run the risk of illicit distillation and smuggling on his own account.

We are however, satisfied that no system can as yet be devised which will be absolutely free from objection, and we must be content to adopt that one to which fewest objections can be made.

90 We fear Your Lordship may think we have dealt at undue length with questions connected with the minimum guarantee system, but we are anxious

that some of the difficulties which we have to encounter and of the measures adopted in order to meet them should be set out at length. We have in fact only dealt in an imperfect manner with one branch of the Excise administration of a single Province, and our remarks are necessarily neither as full or complete as if the question had been dealt with by the Local Government concerned. No slight advantage of the introduction of the system of minimum guarantee lies in the fact that under this system it becomes possible to insist on proper distillation and the use of the best apparatus, with a consequent improvement in the quality of the liquor offered for sale.

91. What we have already said will, we trust, be sufficient to satisfy an impartial mind that the local authorities in India have great difficulties to meet, that they are doing their best to overcome them, that the numerous systems of Excise which prevail locally in British India have been adopted with legitimate and praiseworthy objects, and that rash interference with the Excise Administration of India might be productive of great evil. We do not claim that the Administration is perfect, we acknowledge that mistakes have been made and that experiments have failed, but we need hardly say that we have no desire to establish different systems merely for the sake of avoiding uniformity, and it may be taken for granted that there must be reasons, of greater or less weight, for such diversity of practice as we have shown to prevail in India. A simpler and uniform system would be more easily worked, and could be more readily understood, and would thus obviate much misapprehension and criticism. Unfortunately the circumstances do not permit of our adopting such a system.

SECTION III.—OBJECTS AND PRINCIPLES OF EXCISE ADMINISTRATION

Raising of Revenue and Regulation for purposes of Police

92. It will be admitted that among the legitimate objects of a system of Excise are included the raising of revenue and the regulation of the trade in liquor for police purposes. These are the undoubted and from an historical point of view probably the primary objects of such a system. It was at a later stage that it was recognised that the regulation of the trade in liquor for the purposes of revenue and police might with advantage be so conducted as to discourage any tendency to drink to excess, and to lead to the substitution of wholesome or comparatively harmless liquor for that which was positively noxious. Up to the present time, however, there is no general agreement of opinion regarding the measures which may properly be taken by a Government for these purposes.

93. In India no special difficulty is experienced in regulating the Excise system for purposes of police, and such minor difficulties as arise in this connection are due rather to the want of an efficient agency to ensure that prescribed rules are duly observed than to any difference of opinion as to what these rules should be.

In respect of the realization of revenue, the principle to which we have given our adherence, and which has been generally adopted, is to impose as high a tax as may be possible without giving rise to illicit practices, this principle is of course, subject to such limitations in practice as special circumstances may justify.

No general agreement regarding the extent to which Government should go in the direction of restricting the consumption of stimulants or narcotics

94. So long as we confine ourselves to police and fiscal considerations we

deal with questions regarding which the functions of Government are defined with sufficient clearness and unanimity, on the other hand, when we endeavour to introduce an Excise system with the object of modifying the habits of the people in regard to drinking, we are confronted with complicated moral and social problems, any solution of which is impeded by obstacles both of a theoretical and of a practical nature. It is owing to an alleged failure to discourage drinking that the Indian system of Excise has been attacked, for, though it has been asserted that we especially encourage drinking for the sake of revenue, we understand this to be merely a mode of expression used for rhetorical purposes with the object of putting in a striking form the charge that, owing to our wish to increase the revenue, we do not go as far in discouraging drinking as we ought, or as those who make the accusation think we ought. Every Excise system in force in British India does, at any rate in some degree, check drinking, inasmuch as it limits the number of places at which liquor may be purchased, restricts sale within certain hours, and raises the cost of liquor by imposing a duty on it.

95 It will be obvious that when we are charged with not sufficiently discouraging drinking a wide door is opened for difference of opinion and profitless discussion so long as there is no general agreement as to the extent to which it is possible and expedient to go in this direction. The entire prohibition of the use of stimulants and narcotics (if it could be carried out) would be the most effectual means of preventing the evils which undoubtedly result from their excessive use. And there are some who advocate this extreme measure. But we are of opinion that the evil to be prevented is not of sufficient magnitude to call for, or justify, any such interference on the part of Government, and that the remedy might be attended with evils even greater than those which it was intended to prevent. It may, not unreasonably, be argued that, as a rule, people are able to decide for themselves what habits are beneficial or the reverse, and absolute prohibition would by many be regarded as an intolerable interference with the liberty of the subject.

Prohibition impossible in India, even if desirable

96 If, in disregard of the considerations just stated, it were decided that it was expedient to attempt entire prohibition, the question would arise whether it would be possible to enforce it. Whatever might be the answer to this question in regard to such a country as England, we have no hesitation in saying that for India the answer must be in the negative. The facilities for manufacturing and obtaining spirits are so great, and the desire of many classes for stimulants so strong, as to forbid any hope that universal prohibition could be enforced. A law so much at variance with the stronger laws of habit and desire would in some cases merely create a contempt for law and a spirit of lawlessness in large classes of the population. We are not prepared to say that the use of stimulants in moderation is harmful, and total abstinence, due simply to the impossibility of obtaining liquor, and lasting only so long as that impossibility could be maintained, would, in our opinion, be far less satisfactory from every point of view than moderation in the use of stimulants due to conviction and enforced by public opinion.

97 It has been alleged that no Native of India uses stimulants in moderation, that he either abstains altogether or drinks to excess and for the purpose of producing intoxication. This assertion, though not without foundation in reference to certain classes, is of far too sweeping a character when applied to

the whole population of India. On this subject the Government of Bengal uses the following language—

“The Lieutenant Governor considers that he should not in this report pass over without remark the observation in Mr Smith’s speech that among the native population ‘there is no such thing as a class of moderate drinkers, though there may be a few educated Natives who have adopted English habits. A Native, if he drinks at all, drinks to get drunk and he drives hard bargains with the publicans for the purpose.’ Sir Stuart Bayley’s experience of Bengal, and especially of Behar where the drinking population is the largest, enables him to assert confidently that Mr Smith has been misinformed on this point. It is not the case with the great bulk of the lower classes who habitually use stimulants, that they drink only for the purpose of intoxicating themselves.”

The same opinion is expressed by Mr Mackenzie, the Chief Commissioner of the Central Provinces —

“Whatever may be the case elsewhere, it is quite incorrect to say that a Native of these Provinces, who is in the habit of drinking country liquor ‘drinks only to get drunk.’ As was noticed in paragraph 17 of this Administration’s letter No C—50, dated 24th September 1888, the extreme weakness of the spirit which is manufactured from mohwa by the kullars of these parts is a fairly effective check upon excess. Spirituous liquor which is from 70° to 80° below London proof, must be consumed in inordinate quantities before intoxication supervenes and except on festal occasions the kullar’s customer is content with his glass. In fact, the only class of Native of these Provinces in respect of whom the accusation that drink is taken for the purpose of getting drunk is not a libel is in the Chief Commissioner’s opinion the numerically small but more influential section who have so far adopted European manners as to have cultivated a taste for English spirits. Generally throughout India it is the growth of intemperance in this class that has given rise to the complaints of Native reformers like Keshub Chunder Sen, and has seemed to give point to the charge that drinking habits are extended in India under British Administration.”

Local option impracticable

98 A consideration of the arguments just referred to, as well as of others which we need not here specify, has convinced us that absolute prohibition, and what is known as local option are both out of the question in India. A system of local option would throw the whole administration into confusion, and would in some places create an intolerable class tyranny which might have very serious political effects. We doubt greatly if a Sikh community would quietly submit to the total prohibition of liquor by a Muhammadan majority, and we believe that in some tracts local option would lead to the indefinite multiplication of liquor shops and the reduction of the rate of duty to a minimum. We have already dealt with this question at some length in our Despatch to Your Lordship, No 157, dated 25th May 1889. As was stated in that Despatch, any system of local option presupposes the existence of a highly developed system of local or municipal institutions to which representatives are elected by the mass of the people, and in which all conflicting interests command their due share of attention. No such system exists in India.

Difficulty of ascertaining public opinion on the question of drink

99 Putting aside the question of local option, the difficulties even in the way of ascertaining what public opinion on the question of drink really is, and of determining the amount of deference that may reasonably be paid to it, are very serious. The widest divergence exists both in respect of the extent to which the habit of drinking is practised and of the degree of disapprobation with which it is viewed, and it is difficult to determine what meaning to attach to public sentiment on the question of drinking in a locality where one portion of the

community regards drinking as a social, or even religious, duty, while another portion regards the consumption of spirits in any form or quantity as a positive sin

100 At one end of the scale there are the Muhammadans and some of the higher castes of Hindus, whose religion forbids them to consume spirit in any form. This religious precept is largely, but not by any means universally, observed by these classes, and the obligation imposed on them by caste or religion to abstain from drink has undoubtedly been weakened where English education has made progress, and European habits and modes of thought been adopted to greater or less extent

At the other extreme there are classes who not only habitually drink whenever they are able to do so, but, in some instances, consider the consumption of liquor as a part of their religion. The following extract from a report dated 3rd October 1888, by the Deputy Commissioner of Darjeeling, illustrates this aspect of the question —

In the case of all these people, with the doubtful exception of Brahmans and Khass, both of whom profess to abstain from intoxicating drinks after marriage, the constant use of strong drinks is favoured by hereditary tendencies and enforced by social usage and religious prescription. Many of them have imperfectly accepted the mere externals of Buddhism or Hinduism but the working religion which underlies these holiday creeds and really affects their daily life is the confused superstition which Sir John Lubbock calls Shamanism, and which other continental scholars are beginning to describe as Animism. Neither name is particularly happy. For our present purpose, the main feature of the Shamanistic belief is that men are surrounded by an infinite number of supernatural beings, spirits of hills, forests, rivers, diseases, ancestral ghosts, departed medicine men and the like. These beings are active in all doing. They require incessant propitiation, and they love nothing so well as strong drink. This is offered in an earthen pot or a hollow bamboo chunga. A scanty libation is poured on the earth and the remainder along with eatable offerings is afterwards consumed by the worshipper. Whether the taste for liquor gave rise to this practice or the religion developed the taste for liquor it would be fruitless to inquire. The point is that the practice forms an essential part of the ritual of the household and family gods in the tribes and castes here named who make up quite 80 per cent of the population of this district. The same obligation is recognised with equal force at marriages and funerals and the Deputy Commissioner constantly receives petitions for leave to get in large quantities of liquor for use on these occasions."

In August 1881 the Chief Commissioner of Burma wrote as follows —

"The Karen race have more or less generally been allowed to distil spirit without duty at stated times of the year. The alleged reason for the concession was that the custom or cult of the Karens requires them to offer sacrifices of spirit to the 'nats' (spirits or demons) whom they had to propitiate. In reality all the spirit thus brewed is drunk by the Karens but the custom is, to their minds, hallowed by long use and by religious feeling. Recently effort has been made to curtail this privilege among Karens of the more settled tracts, because the license of free distillation was said to be debauching the Karens and also impairing the Excise revenue. Representations have been made against the withdrawal of an old privilege and these representations are in some instances supported by European officers who serve among the Karens. The tribes themselves aver that the 'nats' require home made spirit, and will not accept sacrifices of liquor issued from the licensed distilleries."

Many passages of a similar character might be given from reports which refer to other parts of India. A selection from such passages is printed in Appendix B to this Despatch.

101 Between the two extremes to which we have referred there exist in India classes of all shades and degrees of opinion and practice in regard to the habit of drinking, for whom drinking is neither enjoined nor absolutely forbidden by their religion. For example, the Sikh religion permits drinking, and

many classes of Hindus, of some standing in the social scale, are not forbidden to drink either by caste rules or custom, and do in practice resort to the use of stimulants in a greater or less degree. In addition to the numerous classes, falling under this intermediate head, whose religion and opinions are of an origin independent of European influence, there are also the Europeans, the Eurasians, and the Native Christians, whose habits and opinions must be considered in framing Excise regulations.

In many places these classes live side by side, and restrictions on drink which would be viewed as beneficent by one class would be considered by others to be tyrannical, while it is obvious that an Excise system, which might be suitable for, and approved by, one of these numerous classes, would be unsuitable for the majority of the other classes.

For Muhammadans and Hindus of certain castes no special restrictions are necessary in order to discourage drinking. The habit is opposed to their religious principles and is discountenanced by the public opinion to which they are subject. It is no doubt true that some Muhammadans and some Hindus, for whom drink is forbidden by their religion, do drink secretly or openly but this is either because they choose to disregard in this respect the principles of the religion which they profess, or because they have adopted Western habits and modes of life. In such cases any restrictions that Government could impose would be of infinitely less force than those which have been already disregarded.

On the other hand almost all Europeans and Eurasians and many Natives of India especially the aboriginal tribes would regard severe restrictions on drinking as an unnecessary and tyrannical interference with their modes of living. Such restrictions would be frequently disregarded by these classes and would provoke a spirit of opposition the strength of which is ignored by those who favour prohibition whether enforced universally by Government, or locally and partially through the means of local option.

102 The considerations we have stated point to the conclusion that it is not merely impracticable and impossible to prohibit the use of stimulants in India, or to introduce a system of local option, but show also that it is impossible to introduce any Excise system that would be equally well adapted to all classes of the population of India and would be in complete accord with such public opinion as may be said to exist in different parts of the country. Nor could distinct and separate systems be applied to each of the several classes described or to groups of them. These classes are not distributed simply with reference to geographical considerations. The inhabitants of some districts are no doubt more given to the habit of drinking than those of others, but many of the varying degrees of disapprobation of the practice of drinking are represented in every district, and everywhere or almost everywhere, there are both people to whom drinking is forbidden by their religion and also people for whom it is permissible and who do as a fact drink more or less whenever they can afford to do so. Any Excise regulations which could be adopted for a particular locality must necessarily fail to be suitable and acceptable in respect to at least some portion of the inhabitants.

Policy of the Government of India in matters of Excise

103 Looking to all the conditions of the very difficult problem with which we have to deal, we have, after careful consideration, arrived at the conclusion

that the only general principles which it is expedient or even safe to adopt are the following —

- (1) that the taxation of spirituous and intoxicating liquors and drugs should be high, and in some cases as high as it is possible to enforce,
- (2) that the traffic in liquor and drugs should be conducted under suitable regulations for police purposes,
- (3) that the number of places at which liquor or drugs can be purchased should be strictly limited with regard to the circumstances of each locality, and
- (4) that efforts should be made to ascertain the existence of local public sentiment, and that a reasonable amount of deference should be paid to such opinion when ascertained

These are the principles which have been laid down for the guidance of local authorities by the Government of India in the past, with the single exception that the arrangements for ascertaining public sentiment were imperfect and not authoritatively imposed

104 The omission to lay down positive orders of universal application regarding the deference to be paid to popular sentiment in particular places was not due to oversight. The question had been considered more than once, and notably by Lord Northbrook's Government, in 1874, but the difficulties surrounding the whole subject were so great that it was deemed inexpedient to issue general orders at that time, and the matter was left to the discretion of the Local Governments which were necessarily in the best position to say what rules were required or could safely be followed. The steps we have recently taken in the direction of providing that public opinion shall be consulted have already been explained in our Despatch No 157, dated 25th May 1889, and Your Lordship has approved them in Despatches No 67, dated 18th July, and No 113, dated 21st November 1889. The following is a copy of the instructions which we have issued —

"2 It will be observed that in the opinion of the Government of India the best method of ensuring that due regard shall be paid to local public opinion in the matter of licensing liquor shops consists in the issue of appropriate instructions to the officers to whom the Excise administration of districts is entrusted. The Government of India do not consider that it would be useful at present to issue any general instructions on the subject applicable to all provinces but desire that the several Governments may give the matter careful attention, and after consideration of the measures in force and the experience gained in other provinces, as described in the enclosures of this letter take such steps to secure the object in view as may seem suitable. The Government of India are inclined to think that the procedure adopted in Bengal where distinct instructions have been given to the licensing officers to ascertain and consider local opinion and directions have been issued that where municipalities exist the Municipal Commissioners should be consulted in determining the location of shops might be generally followed with advantage. But having regard to the varying conditions of different provinces, it has been thought desirable for the present to leave to Local Governments full discretion to decide what measures are expedient in each case."

We have found it necessary merely to indicate the general line of policy to be followed in this matter, leaving the Local Governments at liberty to carry out that policy in the manner which, with reference to local conditions, seems likely to secure the most satisfactory results

105 The practical measures which we propose to adopt in future in furtherance of our declared policy comprise (1) the abolition of the Farming or Outstill system in places where it is found practicable to do so, (2) the gradual

introduction of the Central Distillery system in its least complex form, (3) the imposition of as high a rate of duty on country liquor as it will bear, subject to the limitation that such duty shall not exceed the tax levied on imported liquor, and (4) the restriction of the number of shops. Where the Outstill system is retained we shall, as far as possible, enforce the limitation of the capacity of the still, and in some instances a minimum selling price.

We do not anticipate that the carrying out of this policy in a rational manner and with reasonable regard to the circumstances of the country will lead to any loss of revenue. On the contrary, we believe it will be as successful from the financial as from every other point of view.

!

■

k

■

!

List of Appendices of Despatch No 29, dated 4th February 1890

CONTENTS

A — The Evidence of Mr Halliday before the Bengal Excise Commission	P 22
B — Extracts showing the prevalence of the habit of drinking among many classes of the population of India	217
C — Extracts showing how great are the facilities for illicit distillation in many parts of India	219
D — Extracts showing the difficulties in connection with Native States	221
E — Report on the system tried as an experiment in the Districts of Thana and Kolaba	224
F — The rates of still held duty on country liquor in the several provinces	229
G — Description of the various systems of Excise in force in British India	234
H — Sketch of the History of Excise Administration	238
I — The Excise system of Baroda	242
L — Extracts showing the difficulties in introducing the Central Distillery System in many parts of India	244
	257

APPENDIX A

EVIDENCE OF MR HALLIDAY BEFORE THE BENGAL EXCISE COMMISSION

‘ There can be no question that drinking, to some extent has increased in this Division during the last ten years and the transactions of the Excise Department prove but I believe the increase is not more than proportionate with the following causes, *viz.*, increase of population in that period, improved circumstances of the people and the comparative cheapness of the liquor obtainable at outstills. It must, however, be remembered that much of the increase of consumption now apparent under the present system is in fact a nominal increase, and the same consumption to that extent really went on under the distillery system though it did not come to light in the transactions of the sudder distillery. One hears a good deal of the argument that since there has been a considerable increase in the revenue from country spirits of late years there must have been a proportionate increase in the consumption of country liquor. The idea is, I think fallacious. The revenue derived from country spirits under the sudder distillery system did not correctly indicate the amount of drinking which prevailed under that system. Any one with practical experience of the working of the distillery system knows that a large quantity of liquor passed into consumption without payment of any duty and, similarly, a large quantity passed out with a much lower duty than that correctly leviable.

“ It may be urged that we have not sufficient figures to show for such an assertion, and we have not but the fact notwithstanding, was notorious to every Collector that facilities inherent in the sudder distillery system, and which could not from the very nature of its organization be successfully contested against existed at nearly every distillery for the practice of fraud, both in the record of the quantity of spirits issued, and the revenue recoverable thereon by Government. The extent of the fraud practised varied in degree, as the site of the distillery was in or near the head quarters of the district or remote from it. If it be urged that had such illicit consumption really existed to such an extent there would have been a far greater number of cases of detection thereof than there were, I would reply that we had not the detective agency sufficient on the one side to compete on the other side with the distillers themselves and the Government establishments at the distilleries league together to defraud. Now, under the present outstill system, we have, as has been so often noticed before, the distillers themselves acting as a detective agency in their own interests, and our own special excise agency besides on a much more complete and efficient basis than I ever remember to have existed under the sudder distillery plan. It need scarcely be a matter of surprise that statistics proving the extent of illicit consumption under the old system are not available. As has been already remarked in the Annual Excise Reports from this Office, under the old system a part of the profits to which Government is

entitled was intercepted by the manufacturers and vendors and the subordinate excise officers, and no means could be devised to check the practice. Under the outstill system the whole of the profits are divided between Government and the manufacturers and vendors.

"I have previously, in the course of the several Annual Excise Reports which I have submitted for this Division, expressed my opinion that the extension of the outstill system has not affected the drinking habits of the well to do or educated classes, but that the drinking habits of the labouring classes have increased in consequence of the cheapness of the outstill liquor. I still adhere to that opinion, and I think the opponents of the outstill system do not sufficiently bear in mind the important facts that a large quantity of illicit liquor, which was consumed in secret, has been displaced by licit liquor, and increase of consumption means increase of licit sales. I would repeat here what I have before recorded, that it is a hasty assumption which accepts as conclusive that because circumstances have given facilities to the drinking capacity of the people therefore the vice of drunkenness must have increased in the same proportion. I may mention, what was a well known fact, that among the "Lallah" caste it was customary for those who could afford it to have private stills in their houses where liquor of any strength could be distilled so long as hush money was properly expended. It was not, then, particularly to the interest of vendors to interfere on their own account when the subordinate excise officers had been "squared" by the owners of private stills. Vendors had enough to do to keep their own frauds and smuggling "squared" with the distillery officers, and *vice versa*. Now under the outstill system, it is not worth the trouble and risk for these same "Lallahs" to keep up their stills: they can get their liquor much more easily and with no trouble from the outstill vendors, and they do so. Here we have a large class of people of the 'educated' class who drank before in secret just as much, perhaps more than they do now swelling the number of public consumers and the outstill system is credited with creating the tendency to drink.

"I have not been able to discover that people belonging to classes which did not drink while the sudder distillery system was in force have now acquired the habit of drinking: and with regard to the retail prices of liquor under the different systems it would seem that spirits are now sold at nearly half the price of that under the sudder distillery system.

"The last five years as is well known have been on the whole prosperous in this Division and I am strongly of opinion that prosperity has affected the consumption of liquor. Whatever may be said to the contrary—and I believe there are people who are committed to a contrary view—prosperous and adverse circumstances have much to do with the increase or decrease of consumption of country liquor. The common answer by a person of what may be called the drinking classes if questioned as to the extent of his consumption of liquor in a time of scarcity or high prices of food, is—'How can I afford to pay for a drink in these hard times?'

"It is a sufficient fact that the settlement of country liquor shops for 1884-85, recently completed in the several districts of this Division, shows a considerable decrease in the revenue and this decrease is everywhere ascribed to the high prices prevalent of food grains.

"Several holders of outstills relinquished their licenses in Gya because of the falling off in their sales owing to partial scarcity of the crops.

"As to the question of the degree of strength of the liquor under the old and the present systems there is a difference of opinion. I have had most contradictory statements made to me. I do not myself think that the liquor formerly consumed by the people was stronger than it is now though that issued from the sudder distilleries was as a general rule stronger than what is now generally distilled. The liquor manufactured in the distilleries lost much of its strength on its way to the shops. The liquor distilled in the outstills is not, I believe, more injurious to health than that which used to be distilled in sudder distilleries. I am informed that vendors would lose their custom if they resorted to such tricks as using dhatura or any poisonous substances, and I doubt whether any practice of the kind exists generally."

APPENDIX B

EXTRACTS SHOWING THE PREVALENCE OF THE HABIT OF DRINKING AMONG MANY CLASSES OF THE POPULATION OF INDIA

(1) *Extract from a Report by the Chief Commissioner of Assam*

"Assam proper consists of the valley of the Brahmaputra, which is about 400 miles long and about 50 broad. Of this 50 miles of breadth, the northern portion say ten miles of breadth may be described as a submontane tract, sparsely populated and full of jungle, it is inhabited by the Kachari tribe, who also hold a number of villages scattered through the country as far south as the river. In the eastern half of the valley the Miri tribe dwell in considerable numbers all along the northern side of the river. Both these races have been addicted from time immemorial to the most liberal indulgence in rice beer (pachwai)."

(2) *Extracts from the Reports of District Officers in Assam*

"The Bodo portion of our population consisting of _____ and many other classes consumes fermented liquor to an enormous extent. Among the non Hindu Bodos it is brewed in almost every house. It is brewed very strong, much stronger than our beer, and the consumption of it is enormous."

"Among the people of this district the consumption of rice beer is said to be confined to the Kacharis, Sandangs, Tairungs and Miris. The use of the liquor is necessary on all great occasions, such as village assemblies, marriages, funerals, &c."

"An ordinary Kachari family consumes about two kalsis, i.e., twelve seers (24lb) of pachwai a day. On the occasion of Bihu festivities, marriages, or deaths, pachwai is largely consumed."

"Extra deep potations are taken on the occasion of festivals, pujas, marriages, ten days after the birth of a child and a month after the death of a relative."

(3) *Extract from a Report by the Chief Commissioner of Assam*

"This valley is limited on the south by a range of forest clad hills inhabited by the following tribes _____ among whom again drinking has for immemorial ages been a national habit."

(4) *Extract from Appendix III (page 317) to the Report of the Famine Commission relating to a portion of the Hyderabad State*

"Moulvie Nazeer Ahmad writes—The cultivators of Telingana are as a class idle, shiftless and improvident. These characteristics being induced and aggravated in a great measure by two special causes—toddy drinking and the influence of climate. In this part of the country there will hardly be found a single individual whether cultivator or labourer, who is not addicted to toddy drinking. Among the females, though the vice is not so very general, a large number of the young women of the lower classes are given to it. From about an hour and a half before sunset up to 10 P.M. the toddy shops are thronged and a large part of the village population apparently passes away that interval of time in this foolish and injurious mode of dissipation."

(5) *Extract from the Report of the Bengal Excise Commission of 1883-84*

"There are some castes in which the use of spirit in social and other ceremonies is prescribed by custom. A list of these* has been given by Rai Jovprokash Lall Bahadur, dewan of the Doomraon estate. There are other castes in which spirit-drinking is allowed, but in which it is not part of the framework of the caste. Among the latter habitual drinkers are much fewer than among the former, and a great proportion of the members of such castes are total abstainers especially in North Behar, in part of which there is a tendency, even among the castes in which spirit is used in social and semi religious ceremonies to restrict its use to such occasions. It is to be regretted, however, that this is due to some extent to the use of the pernicious drug ganja in these tracts."

"It has already been said that in Bengal there is nothing analogous to the drinking castes, in the sense in which the term is used in Behar, and it seems equally doubtful whether any caste can be described as wholly abstaining from spirit. On the other hand there is a religious distinction, the use of spirits being allowed and even sometimes enjoined on Sivites and strictly

forbidden to Brahminites the doctrines of Siva or Sakta worship, and the Tantras which inculcate them give free liberty to their votaries to indulge in drinking spirits. The Sakta Tantras go further, and insist upon the use of wine as an element of devotion.

(6) *Extract from a letter from the Chief Commissioner of the Central Provinces*

It was impossible in a country like the Central Provinces with its long stretches of hill and forest, and with a large aboriginal population habituated for generations to the use of liquor, and requiring it for the duly worship of their deities, to carry on the excise administration under the central distillery system pure and simple."

(7) *Extract from a letter from the Government of Bombay*

"Owing to the relaxation of religious and caste rule it is probable that intoxicating liquor now used often secretly by classes who formerly in this as in other practices of self indulgence were restrained but large sections of the population, including most of the indigenous tribes, have from time immemorial used intoxicating drink. Though its abuse often leads to crime among these classes habitual drunkards in the English sense of the term, are very rare and little domestic unhappiness is caused by the abuse of liquor."

(8) *Extract from the Bombay Excise Report for 1883-84*

"The following extract is from a letter recently addressed by an experienced revenue officer living in the Kolaba District to the Editor of the *Bombay Gazette* in reply to an article that appeared in that paper a few weeks ago alleging that the present abkari policy has encouraged liquor drinking—

There is one thing certain to me about the present management of the Abkari Department and that is that it has diminished drunkenness in the North Konkan. I have had the honour to serve in that province off and on for nearly twelve years and my service and personal tastes have been such as have brought me very much into friendly contact with the poorer classes and especially with the hill and coast tribes—the Thakurs, Atkars and Kolis—men of the forest and the wave. Within my memory these people were literally slaves to drink. The coast Kolis were rarely sober when ashore and in the hill and forest villages where the people like their liquor like gentlemen in the evening it was a common thing for every male soul above twelve years old to be stupid drunk by eight or nine o'clock P.M. I had at one time to do a great deal of night patrolling and have often come into a village where not a soul could answer the simplest question.

Now all this is to a great extent a thing of the past. During the past three years I have had many of the coast Kolis serving under me as public and private servants and I have not (nor had occasion) to punish them for drunkenness. I am now employing a good many of the forest tribes and I find the same improvement. Of course I do not mean to say that they never get drunk but they are not now drunk so often or at such times as to interfere with their earning their bread or to make them a common public nuisance. The reason they assign is that liquor is dear. One sarcastic old life boatman added—and the Sahebs of now a days are stingy.

There are occasional temperance movements among them and always have been in my memory. These are spasmodic but no doubt the dearness of liquor assists them and they seem to have more and longer now than they had ten years ago. Whatever may be said against the Abkari Department it has had such success in putting down intemperance as no total association ever had.

(9) *Extract from a letter from the Commissioner of Abkari Bombay*

"The outlying block consisting of the Dohad and Jhalod Talukas was excluded because it is surrounded on all sides by foreign territory in which the outcast system prevails, and the population consists almost entirely of Bhils who have been allowed for several years past to manufacture spirit for themselves on certain religious and festive occasions and it would not be expedient to interfere too abruptly with this privilege which is valued on superstitious grounds."

APPENDIX O

EXTRACTS SHOWING HOW GREAT ARE THE FACILITIES FOR ILICIT DISTILLATION IN MANY PARTS OF INDIA

(1) *Extracts from Mr Buckland's Report on the Bombay and Madras Excise systems*

"It has been the policy of the Department * to place raw toddy at reasonable rates within the reach of the people, but a difficulty arises from the fact that a low rate of duty on raw toddy

* In Bombay

tends to its greater production, and consequently to the supply of material for illicit distillation into toddy spirit. The juice ferments in two or three hours and often in the pot and reaches a high state of fermentation within 24 hours. Nothing is required but to let the vessel remain quiet for that time when the juice has fermented, a floating saucer is placed inside, and the mouth of the vessel closed, the latter is put over a fire to boil, and distillation ensues.

"Mention has been made elsewhere of the danger of illicit distillation which arises when both raw toddy and toddy spirit are in demand, and especially when materials are at hand for the production of the former in abundance as they are in certain parts of the country.

"The preparation of toddy is a process which is familiar in every Madras village."

(2) *Extract from the Bengal Excise Report for 1861-62*

"During the year 1862-63, most districts of the Nuddea, Burdwan, Rajshahye and Dacca Divisions will be entirely under the fixed duty system. In the Bhawalpore and Patna Divisions experiments are being made, but the system is by no means so well adapted to the spirit in use in those divisions as it is to that of Lower Bengal in which the spirit is distilled from molasses and averages about 25 per cent below London proof, while that in vogue in Behar is extracted from the mohwa flower, which is produced in every jungle."

(3) *Extract from a Minute by the Lieutenant Governor of Bengal dated 18th February 1875*

"It is to be remembered that the materials from which liquors and spirits are manufactured, namely, molasses, rice and the flowers and juices of certain trees, are articles produced in the greatest abundance in the country, are most easily obtained and yield liquor or spirits by the cheapest and simplest processes within reach of the poorest persons. If therefore any section or sections of a vast population desire (as they certainly do desire) to make liquor or spirits, it is not in the power of the most highly organized Government to altogether prevent them, without at least resorting to measures more injurious even than excessive consumption."

(4) *Extract from the Report of the Bengal Excise Commission*

"Illicit distillers as a rule avoid the use of the upright still on account of its comparative complexity and the danger of the hot spirit while falling from the tubes into the receiver betraying them by its smell. On the other hand the necessity of constantly pouring water on the receiving vessels in which the spirit is condensed in distillation by the inclined still is an objection to the use of the latter by illicit distillers. A third variety is therefore most commonly used by them a sketch of which will be found in plate IV. This apparatus consists of two large and one small earthen pot, and one copper pot. One of the earthen pots which is placed over the fire serves as still, and is charged with fermented wash to about two thirds of its holding capacity. Upon its mouth is fixed the second earthen pot with a circular hole in its bottom over which but with sufficient opening to let the vapour pass through is placed the small earthen vessel. On the mouth of the upper earthen pot is placed the copper vessel filled with cold water, and all the joinings are carefully luted so that nothing can escape. The vapour passing through the whole in the second vessel and beneath the small one strikes on the cold surface of the copper pot, and being condensed there drops into the small earthen vessel below, which thus acts as a receiver. There is of course no smell during the process of distillation, and if the refuse or spent wash be disposed of quickly, the smell from it is not likely to betray the distiller."

"Many of the witnesses who appeared before the Commission were of opinion that it was almost impossible that illicit distillation could be carried on without detection owing to the smell and the general difficulty of concealing the operation. But these gentlemen argued from what they had seen of those outstills where the spirit is carried through a tube open at one end into an unclosed vessel and where no attempt is made to hide the smell either from the materials in process of distillation or from the refuse thrown outside the stilling house. The illicit distiller on the other hand ferments his material in pots buried in the ground, or makes the spirit from pachwai or tari fermented in a licit manner. He uses a still which

we no smell to escape during the operation, and he takes means to get rid of the refuse either by burying it or by giving it as food to cattle. There have been instances of illicit distillation conducted on a large scale, for instance, in 1887 four stills were seized in the house of a man in the Maldah district, and 40 gallons of distilled liquor were found on the premises. But as a general rule illicit spirit is distilled in small quantities and in the inner recesses of the houses or in the jungles. In the latter case detection could only be the result of accident. In the former, no matter how active detective officers may be they can do little as they are supported directly by the fellow villagers of the offenders, but it is notorious that excisemen cannot look for such support or aid. The sympathy of the people is entirely in favour of the illicit distiller and the smuggler, who, as one of the witnesses expressed it, 'is sure of his safety, impunity and the friendship of his neighbours. He is sure that his neighbours will not betray him and in case he is spotted by an outsider the neighbours will turn evidence against him.' "

(5) *Extract from a letter from the Chief Commissioner Central Provinces*

"We have here, in a country much of which is wild and hilly and covered with long trunks of forest, a large aboriginal population and in certain parts of the province large numbers of persons of the lowest castes, who with their forefathers have always been accustomed to the use of liquor made from the flower of the mohwa tree. This tree occurs abundantly all over the Central Provinces and the process by which spirit is distilled from the mohwa flower in the wilder parts of the country is of the simplest character—a couple of earthen pots and a piece of hollow bamboo to form a tube, constituting the distiller's apparatus. There is not a district in some portion of which spirit cannot under these circumstances be distilled illicitly without much fear of detection and experience has proved most convincingly that unless the ardent taste of these people for this stimulant is satisfied by the establishment of shops within their reach where they can buy taxed spirit, they will resort to illicit distillation, and render themselves liable to the penalties of the criminal law."

(6) *Extract from a letter from the Chief Commissioner Central Provinces*

"It has been pointed out before but it may be well to repeat that the material (mohwa) from which spirit is universally distilled in these provinces is readily procurable in every district, and that the apparatus required for extracting the weak spirit ordinarily consumed is of the simplest description. A couple of earthen vessels and some pieces of hollow bamboo are all that are necessary. The mohwa tree occurs everywhere. Its flower is freely used as food by hill tribes and also affords the material for the manufacture of spirit."

(7) *Extract from the Report of the Excise Commissioner Punjab for 1888-89*

"The prevalence of illicit manufacture of spirits in some of the districts which are the most important from an excise point of view is undoubtedly the greatest difficulty we have to contend with at present. The districts most affected are those in the centre of the province which have an agricultural population addicted to the use of spirits, and in which the materials for manufacture are ready to hand. Given a good sugarcane country and a population of Jats (Sikh or Hindu), and the practice will certainly be prevalent unless kept down by severe preventive measures. No special appliances are required for distilling, the vessels in ordinary use by the zemindars being quite sufficient for the purpose. The danger of detection by the district preventive establishment, which usually consists of a single responsible official the Darogah, and a few chuprasis, is remote, for all traces of the distillation can be removed in a very short time."

"Umballa Deputy Commissioner's Report —" Illicit distillation is exceedingly common throughout the greater part of the Rupar and Kharar Tahsils. As a Settlement Officer, it came to my knowledge that there are many villages in these tahsils making quite a large income from the practice."

Hoshiarpur District Report —" Illicit distillation is rife in the district."

Jullunder District Report —" We have here a magnificent sugarcane country and an agricultural population of which a considerable portion is given to drinking and these conditions are very favourable to illicit distilling. I have seen all but one or two districts now and I should say Jullunder with Lahore and Gurdaspore (in Amritsar special measures have been taken which have greatly diminished the evil) as districts in which the people most openly defy our exorcism, and Jullunder is probably worse than the other two. The matter calls for very serious attention, and requires special treatment. At present offenders seem not to care much for the

penalties, and with the sympathies of the whole country side against us, our preventive service can make but little head against the practice "

Ferozepore District —"As in all Sikh districts illicit stills are common enough, but it is believed that in this district they are being gradually suppressed "

Amritsar District —"The Amritsar district has hitherto had deservedly the reputation of being one of the worst if not the worst, in the province in the matter of the breach of our excise laws, and the Commissioner of the Division on the report last year recorded his opinion that 'as long as we have a system of excise which runs the price of a bottle of more or less diluted liquor to over Rs 1 the Sikh Jat will have his illicit still "

APPENDIX D

EXTRACTS SHOWING THE DIFFICULTIES IN CONNECTION WITH NATIVE STATES

(1) *Extract from Mr. Buckland's Report of 4th August 1889*

"The difficulty of placing the abkari administration of the Presidency* on a satisfactory basis has been considerably enhanced by the existence of the many Native States either within or adjacent to the borders of British territory. The cheapness of liquor, the number of shops, and the general want of control in those States for a long time prevented anything like systematic attempts to raise the price of liquor within British territory. The policy of Government has heretofore been to rent (even at considerable cost) the abkari management of a number of the Native States or to induce some of the more important States *e.g.*, Baroda, to assimilate their abkari systems with those of the neighbouring British districts. This has been a work of negotiation and has necessarily taken time to accomplish."

* Bombay

(2) *Extract from the Report of the Bengal Excise Commission*

"The Commission have been unable to obtain much detailed information regarding the systems of excise prevailing in the majority of Native States. They are indebted to the courtesy of the Governments of Hyderabad and Baroda for notes upon excise in those States, which are reproduced in the following sections. The Resident of Nepal writes that in the valley of Nepal by which is meant the valley of Khatmandoo, there is no excise duty, but that any man can make spirit in his own still. On the other hand, there are regular outstills throughout the Nepal Terai from which much cheap spirit has for many years back been smuggled into British districts. It is said that these stills pay a small fee generally of Rs 2 yearly to the local Nepalese officers. In the States adjoining the North Western Frontier the distill and farming systems prevail. In Dholpoor several shops are in many cases supplied from one outstill. In Mysore where the outstill system prevailed under the Native Government in Buchanan's time sudden distilleries have been of late introduced into some parts of the State. Of the remaining States it may be said generally that in most the right to manufacture and sell spirituous liquors is given out on contract, the contractors and sub contractors being allowed to open shops as they please. In some however, of the States of Rajputana and Central India the *thakoor*s have the right to manufacture to any extent and in some the right is practically unlimited for all. In some of the Bombay States the Governments tax palm and it is believed even *mohwa* trees and also levy duty on manufactured spirits in transit but has not been found possible to obtain accurate details about this. On the whole it may safely be concluded that in most Native States the sole purpose of any interference with the trade in spirituous liquors is to raise revenue, and that no attempt is made to check consumption by excise arrangements."

'The excise or otherwise called abkari, in Hyderabad proper is managed directly by Government. The area to which it applies is defined and extends about two miles radius beyond the walls and limits of the city of Hyderabad and protected by *chowkies* and *nakas*.

'Save the locality above referred to in other parts of His Highness the Nizam's dominions the contract system prevails. Each district *talukdar* puts up to auction the abkari of his district for a period of three to five years.

Baroda —The excise system, which is otherwise known as the sudden distillery system, has been in force in six *mahals*† of the Narsari division.

† Sub divisions

"In the other parts of Baroda territory the right to sell country liquor is leased out to contractors, who procure the liquor from wherever they like or manufacture it themselves."

(3) *Extract from a Memorandum by the Chief Commissioner Assam*

"The Nagas have only recently come under our administration, and must, for the present be, to a large extent, ruled according to their own notions and not according to ours, and the question about interfering in the Khasi and Jaintia Hills has more than once been raised and negatived. Our relations with the Khasi Chiefs practically acknowledge their independence, in matters of importance we can make them do what we want, simply exercising our authority as paramount power, but we have no right to impose upon them any particular excise system, or order them to levy excise taxes or to restrain their brewing and distilling. In 1876-77 the Chief Commissioner proposed to subject distillation to some restriction, but found it impossible to do anything more than to compel the local chief to impose some restriction in part of his

territory (Bholaganj) which is geographically part of the Sylhet district. To this even the Seim objected, on the ground of the British Government having no right to interfere in his administration, and, though he was admitted to be technically right, he was told he could not be suffered to manage matters so as to embarrass a neighbouring British district. But outside Bholaganj he certainly does so, for he maintains several shops exactly upon his border, knowing that they will be mainly used for the smuggling of liquor into Sylhet. I am inclined to think that the time has come when we should interfere."

(4) *Extract from the Report of the Excise Commissioner North Western Provinces for 1882-83*

"A large number of distilleries—ill built, ill guarded, and ill supervised—was established throughout the country, and the vain hope was entertained that by the rapid raising of the still head duty intemperance might be promptly and finally suppressed. But the law makers of the day did not keep the law breakers sufficiently in mind. It was acknowledged that the distillery system was inapplicable in the Kumaon and Jhansi divisions, but the system was too rigidly extended throughout the rest of the North Western Provinces. Experience, however, soon proved that what was true of Lalitpur and Jhansi was equally true of other sparsely inhabited tracts, especially of those which adjoined foreign territory."

(5) *Extract from the Report of the Excise Commissioner North Western Provinces for 1874-75*

"As regards the existence of illicit distillation and surreptitious abstraction of spirit from the distilleries without paying duty nearly all officers are prepared to admit some illicit form of trade does exist. Those officers whose districts are continuous with Foreign States declare that the illicit trade of these districts is owing to the facilities which exist for distilling in those States. This is without doubt true perfectly of the Nepal Frontier, Rewah, and the Rajputana States."

(6) *Extracts from an enclosure of a letter dated 23rd January 1889 from the Excise Commissioner North Western Provinces in which are stated the reasons for the establishment in certain places of the farming or outstill system in preference to the central distillery system. Of the 21 districts in parts of which these systems are maintained, one or the sole reason assigned is, in the case of 16 the proximity of Native States.*

Muttra—Farming system is in force since October 1882, and it is preferable because the tracts in which the system is in force adjoin the Native territory of Bharatpur.

Agra—Farming system has been introduced from October 1883 into those tahsils which border on the Native States of Gwalior, Dholpur, and Bharatpur.

In parts of this district the outstill system was introduced from October 1881, and it is preferable because the tract is thinly populated and borders on the two Native States of Gwalior and Dholpur, also because it is inaccessible during the rainy season, and because it is always a difficult country for carts to traverse. These afford ample facilities for illicit distillation.

Bareilly—Baheri and Mirganj Tahsils were brought under the outstill system from October 1881 and 1882 respectively. Both adjoin the Rampur State.

Pilibhit—In Tahsil Puraunpur the farming system is in force from a long time, and it is preferable, because the tahsil contains large jungles and the Nepal territory is on its border also because the population is poor.

Allahabad—Outstill and farming systems are preferable in the south of the district by reason of the neighbourhood of the Native State of Rewah.

Hamisapur—This district is entirely under the outstill system since October 1881 in substitution of the farming system. The reason why this system is preferable is that the district is a primitive and sparsely populated tract and honeycombed with Native States.

Gorakhpur—In the following year some modification appeared necessary, and the system was extended throughout those four tahsils for the following reasons—

- (1) Suppression of smuggling from over the border

* * * * *

Basti—In 1880-81 parts of this district were brought under the outstill system. The advantages over the distillery system are as follows—

- (1) The tract under the outstill system is the trans Rapti country in the north of the district adjoining the Native territory of Nepal. The Nepalese have stills all along the frontier, they could easily undersell any distillery liquor.

Mirzapur—The farming system has been introduced in Tahsil Robertsganj in 1869, in parts of Ohunar and Mirzapur in 1878, and in parts of Tahsil Chakia in 1882. The main

as for preferring the farming system in the upland portion of this district are (1) to the great distance from the distillery, often as much as 80 to 100 miles, to the difficulty experienced in travelling over bad roads and across mountain streams, ravines, and hills, and (2) proximity to Native States, as well as to the many facilities which the peculiar physical situation of the country for illicit manufacture affords

Jalaun —In this district the farming system is in force since British rule commenced in parts. The reasons given in the G O No 185—XIII 88, dated 22nd August 1888, to this district, the population being a scattered one and the whole of the western border of the district being bounded by Native States

Jhansi —Since the establishment of the district (1854), the farming system has been in force. The district is surrounded by and interspersed with Native States

Lalitpur —The farming system was in force throughout the district, but in 1881-82 when Lalitpur was brought under the outstill system. With the exception of a small portion in the north facing Jhansi and in the south where it is bounded by the Sagar District (Central Provinces), Lalitpur District is surrounded by Native States. It is thinly populated, and has large barren and forest tracts

Terai —The farming system is in force from April 1871. This system is suitable because the district is thinly populated and covered with forest bordering on Native States of Rampur, Nepal. The distillery system was once tried but proved a failure. The climate of the district necessitates the consumption of native liquor which if not available is smuggled

Kheri —Outstill system was introduced in the sub division of Mohamdi and Nighasan in 1883 and 1887 respectively. This system is preferable in Nighasan, because it adjoins the British territory and is divided from the rest of the district by rivers which render the conveyance of liquor from the central distillery difficult and expensive during the rainy season. For prevention of smuggling from the adjoining outstill tracts, Tahsil Mohamdi has also been brought under that system

(7) *Extract from a letter from the Chief Commissioner Ajmere*

"It seems to me that ordinarily the real remedy for an increase of intemperance among people would be the total prohibition of the manufacture of strong country liquor, but in these districts, surrounded as they are by Native States where strong liquor is freely brewed, a measure would in any case be of doubtful efficacy. Those people who have acquired a taste for luxuries of this nature would still endeavour to indulge it, and unless very large resources were made to the strength and efficiency of the preventive establishments the efforts of Ajmere Merwara would be unable to cope with the inevitable smuggling from Native States"

(8) *Extract from a letter from the Commissioner Ajmere*

"These districts are surrounded by Native States where liquor is brewed freely, and is stronger than and inferior in quality to that produced under our excise system. It is also cheaper, and complaints of smuggling in contravention of our rules have been frequent."

(9) *Extract from the Central Provinces Excise Report for 1872-73*

"The Hoshangabad district is in the main a narrow valley, the whole northern border running for 150 miles along the Nerbada which, easily fordable for several months in the year, alone divides it from Indore and Bhopal. While on the British side, under the present system liquor is dear and difficult to procure across the river in the Native States the supply is abundant and unrestricted, and at a price so low as to present a temptation almost irresistible to smugglers"

(10) *Extract from the Central Provinces Excise Report for 1873-74*

"It is generally admitted that the people have been in the habit of supplying themselves with untaxed liquor, either by illicit distillation or smuggling from Native States, to a great extent"

(11) *Extract from the Central Provinces Excise Report for 1880-81*

"At the head quarters of Sambalpur there is a contract still while the wants of the district are met by outstills. Though the district is fairly accessible the numerous Zemindari and Feudatory States which make it up render it difficult to work a system of direct duty"

(12) *Extract from the Resolution by the Chief Commissioner on the Central Provinces Excise Report for 1886-87*

"Mr Mackenzie has lately had before him reports upon the condition of some twenty Zemindaris in a remote part of this province, which are isolated from direct commu-

niation with the revenue paying districts, and left to manage their own affairs in their own way. In many of these the income from excise forms a principal source of the zemindar's revenue, and an outstill or a spirits shop is to be found in almost every village. In no British district would this be tolerated. If the Chief Commissioner had to assume the direct management of any of these estates, the first step taken would be to limit the number of shops and stills and raise the price of liquor."

(13) *Extract from the Punjab Excise Report for 1888-89*

"The subject of smuggling from places to which our system of excise does not apply also requires to be noticed. A reference to any map of the Punjab will show clearly the difficulties with which we have here to contend from within as well as from without the Province—especially in the districts of the Delhi and Jullunder Divisions owing chiefly to the intricate manner in which Native territory is mixed up with ours. Till quite recently the state of affairs was that at almost every point of our very extended border, spirits could be purchased at half the price or even less than our licensed vendors charged for them. It was not only by the smuggling thus encouraged that our excise arrangements were injuriously affected, for our villagers could, without a breach of the law, obtain and consume on the spot these cheap spirits offered for sale at shops in Native territory within easy reach of our border.

"In the Ferozpur Tahsil of the Gurgaon district, which adjoins the territories of the Alwar and Bharatpur States, there has been such trouble that we have finally, with effect from 1st April 1889 had to abandon our ordinary arrangements and to introduce a modified outstill system. The area to which this will be applied is very limited.

"As to the States under the political control of the Punjab Government with regard to which our chief difficulties have hitherto arisen the arrangements which have been effected are most satisfactory, and they have relieved Government of a serious difficulty. * * This has had the result of raising the price at which spirits can be retailed, and in the territories of these States to what is practically the same level as that prevailing in our own districts. Of course there is a good deal of difference between the nominal acceptance of our system and the strict working of it.

"Attention may be invited to the remarks on this subject in Part II, Districts Rohtak, Karnal, Hissar, Umballa, Ludhiana and Ferozepore. Spirits are very cheap in Kashmir, where the duties are farmed I believe and there are no restrictions on manufacture and complaints are made of the location of shops close to the borders of Gunderpur and Sialkot districts (see the district notes in Part II)."

(14) *Extract from a letter No 69 dated 3rd August 1889 from the Excise Commissioner Punjab regarding the Excise arrangements of the Ferozpur Tahsil of the Gurgaon District*

* * * * *

"3 Correspondence with regard to the Excise arrangements of this tahsil has been going on for the last ten years. Government having been first addressed on the subject by the Financial Commissioner in his Secretary's letter No 775 dated 7th July 1879. The correspondence is very lengthy, and it would serve no useful purpose to go through it in detail. The following brief account of the circumstances which have given rise to the necessity for the steps now taken will suffice.

"4 The area affected (a single tahsil) is really very small and the consumption of spirits is not of any great extent. But owing to the way in which the territories of the Bharatpur and Alwar States interlace with this tahsil, and the ease with which cheap spirits can be obtained from those States by our villagers, we are now driven to admit that the maintenance of the central distillery system is impossible. The Excise system in these two States, over which the Punjab Government has no political control, is that of 'farming' pure and simple. An unlimited supply of spirits is available in them at the price of a few annas per bottle and shops are located along our border within easy reach of most villages in the tahsil. Our villagers can without any breach of the Excise law cross over to these shops and drink their fill, and it is not surprising that there has been no demand for the high priced spirits which our licensed vendors can offer. The printed map accompanying this letter will serve to illustrate these remarks.

"5 It was reported in 1879 (see letter quoted above in paragraph 3) that the receipts from license fees and still head duty had fallen to Rs200 per annum in 1877-78, while the cost of the establishment employed in the central distillery amounted to Rs300. A statement

the receipts and expenditure which will be found in Punjab Government Proceedings for September 1888 (Finance Department Nos. 6 and 7) show that during the six years, 1877—8, the receipts averaged only Rs121 per annum, while the expenditure remained Rs300 as before. The rate of still head duty was reduced by one-half. There appears to be some doubt as to the date from which this measure came into force. According to the statement in Deputy Commissioner, Gurgaon's letter No 496 dated 7th November 1882 (Proceedings, Financial Department, December 1882, No 6) it was some time in 1881, while that given in Mr Maconachie's letter No 123, dated 8th May 1888 (Proceedings, Financial Department, September 1888, Nos 6 and 7), seems to indicate the commencement of the financial year 1883-84 as the date. Taking this latter date, the statement last referred to shows that the result of the reduction of duty was an immediate increase in the receipts from the tahsil which averaged Rs5 per annum for the five years 1883—1888. The experiment of reduction in the rate of still head duty (to Rs1 4 per gallon of proof spirit) has now been tried for at least five years, with the result that we have to admit that this is not an adequate remedy, and that it is not possible to maintain the central distillery system in any form. Government during the five years has been incurring, on the average an expenditure of Rs100 to get in a revenue of Rs335. Further, the Deputy Commissioner estimates that even with this low rate of duty the present consumption of spirits is at least double the quantity which now pays duty (about 336 gallons), the untaxed supply being obtained from Native territory, and he bases his proposals on the recognition of this as the normal amount of consumption by the inhabitants of the tahsil.

"6 The details of the system which has with effect from 1st April 1889 been substituted for that hitherto in force may be gathered from Mr Maconachie's note received under cover of his letter No 97, dated 21st January 1889 to my address and the subsequent correspondence of which copies are now submitted. The central distillery has been closed and in its place the licensee who has secured the license for the whole tahsil has been allowed to set up a still of his own, which is worked under supervision. The number of still shops remains as before (five), each shop being separately licensed. A copy of the license will be found as the enclosure to Deputy Commissioner's letter No 450 dated 1st April 1889. This has been taken with slight alterations from the form in use in the North Western Provinces (Appendix No XVIII North Western Provinces Excise Manual). I would invite attention to condition 4, from which it will be seen that the outturn of spirits from the still is strictly limited by the capacity of the still and the number of days that it can be worked in the year free of extra charge. The outturn allowed for is 336 gallons per annum, which is being the amount of estimated consumption (see conclusion of paragraph 5 above). If a licensee desires to distil more spirits he will have to pay Rs5 for each time that the still is used. It is not probable that there will be much spirit produced in excess of the amount allowed for, and if there is, it will pay what is virtually a still head duty of 10 annas a gallon. The spirit produced will probably be of low alcoholic strength, but if this extra charge is found insufficient it can be raised for next year."

APPENDIX E

REPORT ON THE SYSTEM TRIED AS AN EXPERIMENT IN 1888 AND 1889 IN THE DISTRICTS OF THANA AND KOLABA

Government Resolution No 8898, dated 28th June 1887
 Letter No 4527 dated 18th July 1887
 Government Resolution No 6127 dated 10th September 1887
 " No 8801 dated 6th October 1887
 " No 7997 dated 22nd November 1887
 " No 3646 dated 4th June 1888.

The circumstances brought to notice in his report are the outcome of the application of the orders passed by Government in their Resolutions and letter noted in the margin

The leading facts to be dealt with are

The licit sales of country spirit in each of the last four years were—

Year	Thana District	Kolaba District.
	Gallons 25° under proof	Gallons 25 under proof.
Old system { 1885	305 289	139 575
1886	316 487	124,648
1887	361 574	150 629
New system 1888	186 508	118 550

A further drop in licit sales has occurred in the current year 1889

The licit sales in the first three months of 1889 contrast as shown below with those for the corresponding period of 1888

Year	Thana District	Kolaba District
	Gallons 25 under-proof	Gallons 25 under proof
1888	66 185	44 898
1889	47 199	22 545

Speaking roughly the effect of the new system has been to reduce the licit sales in the two districts by 50 per cent

The rates of still head duty levied under the old and new systems are contrasted in the following table —

Talukas	Old system	New system
<i>Thana District</i>	<i>R a p</i>	<i>R a p</i>
Umbargaon	1 8 0	2 7 0
Jawhar	2 0 0	2 1 1
Dahanu	2 0 0	2 15 0
Mahim	2 0 0	3 4 0
Bassein	2 0 0	3 8 0
Salsette	2 0 0	3 10 3
The six inland talukas	2 0 0	3 9 9
<i>Kolaba District</i>		
Panvel	2 0 0	3 7 6
Alibag Bagayat	2 0 0	3 5 0
Rest of district	2 0 0	3 4 3

Under the new system the rates of taxation on country spirit have been enhanced by about 70 per cent. The rates are mostly far in excess of those levied in any other part of the Presidency, including the town of Bombay. The highest rate levied elsewhere in the Presidency is Rs 2

Under the old system the ordinary retail price of a bottle of country spirit was in some talukas 8 annas and in other talukas 6 annas. Under the new system 12 annas has been the prevailing price, and in places still higher prices have been charged. The retail prices of country spirit have thus been enhanced by from 50 per cent to 100 per cent.

Under the old system toddy was sold at 6 pies per bottle at the tree foot and at 8 pies per bottle in shops. In Umbargaon and Dahanu the prices were 6 pies and 4 pies per bottle. Under the new system the ordinary price everywhere has been 9 pies per bottle. The retail prices of raw toddy have thus been increased from 50 per cent. to over 100 per cent.

SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH 1, 1890.

Mr Trevor estimates the quantities of *raw* toddy made available for use in the two districts, exclusive of the quantities distilled in the public distilleries, in 1886 87 and 1888 89, as was —

Year	Thana District	Kolaba District
87	Gallons 831 545	Gallons 155 491
89	1 473 084	809 520
Increase in 1888 89		641 539
		154 029

The whole of these quantities were available for consumption in the raw state or for illicit distillation

The outturn of best toddy spirit in 1886 87 and in 1888 was —

Year	Thana District	Kolaba District
87	Gallons 25° under proof 69 558	Gallons 25° under proof 21 665
	25 986	1 972

The number of places in the Thana district at which country spirit and toddy were sold, made available for disposal, in each year since 1877 78 are shown in the table annexed —

Kind of sale licenses	1877 78	1878 79	1879 80	1880 81	1881 82	1882 83	1883 84	1884 85	1885 86	1886 87	1887 88	1888 89
and toddy only	944	400	405	397	402	388	269	258	191		376	*(P)
only (shops)						119	114	130	203	429	189	203
only (tree-foot)							354	207	448	448	470	714
only (domestic consumption)										†(P)	459	413
TOTAL	944	400	405	397	402	487	737	590	832	1 342	1,876	1 330

Mr Trevor's reports do not show the number of *spirit* shops licenses issued in 1888 89

Mr Trevor's reports do not show the number of domestic consumption licenses issued in 1886 87

The number of places at which intoxicating liquor has been made available for sale and domestic consumption has increased enormously. The increase is confined to toddy. The number of spirit shops has remained tolerably steady since 1878 79.

Illicit distillation is prevalent throughout the Thana District, and prevails to a smaller extent in the Panvel and Ahbug talukas of Kolaba.

The revenue results are as follows —

Year	Thana District	Kolaba District
	R	R
1886 87	8 11 155	3 39 614
1887 88	7,11,326	3,20,620
1888 89	6 96 862	3 27 191

The exciting cause of the serious outbreak of illicit distillation that has now to be dealt with lay in the departure made in 1887 88 from principles of *abkari* management previously recognised and acted on. The retail prices of spirit were forced up to rates that consumers

could not afford to pay by the competition for the farms which were sold under the new system* introduced on the 1st January 1888 to the persons who volunteered to pay the highest rates of still head duty, while the restrictions that compelled farmers to retail within fixed maximum prices were

Under the system previously in force the rates of still head duty and the maximum retail selling price were fixed by Government and the farms then put up to public competition and sold to persons who guaranteed payment of the highest possible revenues.

placed in abeyance. At the same time the rates of tree-tax in several of the principal toddy producing talukas were lowered, and the restrictions that confined tree tapping exclusively to persons who had provided themselves with a fixed and certain market for the licit disposal of the toddy they drew were relaxed. Before these changes were made, tapping licenses were issued only on the application of persons to whom licenses either to sell or to distil toddy had been granted, and for the supply of specified shops or of specified distilleries. In 1888, these limitations on the grant of tapping licenses were removed, and tapping licenses were made issuable, without any limit as to number of trees to *all* applicants, and the only obligation with respect to the disposal of the toddy drawn placed on the tappers was one that bound them to sell it to some licensed shopkeeper, or to some licensed distiller, within the limits of the taluka or mahal concerned. Tapping licenses were also made issuable to approved applicants, who were privileged to sell toddy to the public at the tree foot and to toddy distillers and further tapping licenses for a limited number of trees in each case were made issuable to tree owners with the privilege of using the toddy they drew for domestic consumption, and of selling it to licensed shopkeepers or licensed distillers. The provisions expressed in the tree foot and domestic consumption licenses as to the disposal of toddy to licensed shopkeepers and distillers allowed such disposal of *surplus* toddy only, but as a "surplus" quantity is an indeterminate quantity, this provision in practice was altogether ineffective, and it was open to the tree foot booth and domestic license tappers to sell as much or as little of their toddy as they pleased for the supply of licensed shops or licensed distilleries, and gave them an opening for selling toddy to persons who put it to illicit uses.

The almost indiscriminate grant of tapping licenses induced by these changes of system naturally led to a very large increase in the number of localities in which licit tapping operations were carried on. This circumstance facilitated *illicit* tapping as the establishments were not strong enough to watch carefully all those localities and of course it is very much easier to detect and therefore very much more risky to attempt, illicit tapping in places where *no* tapping is licensed than in places where licensed tapping is in progress. Mr Trevor has not reported the number of licenses issued to speculative tappers with no fixed market for their toddy, and the numbers cannot now be ascertained without references being made to the talukas, which would take time to answer. The number of places at which raw toddy was licitly disposed of in the talukas of Bassein and Salsette in each year since 1880-81 is given below, and from this an idea may be formed of the great increase in the number of localities in which licit tapping was carried on in 1888-89 —

Bassein Taluka

1880-81	45
1881-82	48
1882-83	50
1883-84	53
1884-85	51
1885-86	69
1886-87	74
1887-88	
1888-89	235

Salsette Taluka

1880-81	73
1881-82	72
1882-83	74
1883-84	77
1884-85	77
1885-86	92
1886-87	225
1887-88	
1888-89	408

NOTE.—Tree-foot booths were first established in 1886-87. Figures for the year 1887-88 are omitted as licenses on one set of conditions were issued for the first five months of the year and fresh licenses on another set of conditions for the last seven months of the year.

The regulation of the transport of toddy by rules forbidding the transport without permit of toddy in excess of a certain fixed quantity is one of the measures chiefly relied on for the checking of illicit distillation but, in order to obviate needless annoyance to tappers pursuing their occupation lawfully an exception is made in the transport rules exempting from their operation toddy in transit from the place at which it was drawn to the place at which it is to be licitly disposed of. When licit markets for toddy were opened in all directions, and tappers were allowed to take or send their toddy to any shop or distillery they pleased the transport regulations broke down, and any one who wanted toddy for illicit distillation was

to carry it where he pleased on the plea that he was conveying it to some shop or distillery

The remarks made by Mr Trevor (paragraphs 55 and 62 of his report No 2405) are well worth attention. Speaking of the effect of the changes lately introduced, he says (paragraph

In Thana it (the result) has been simply disastrous

And again (paragraph 56) —

I am afraid there is no room for doubt that in Thana the only difference is that illicit liquor is consumed instead of licit and that the demoralising practices that had with difficulty and after a continued and costly struggle lasting through nearly ten years been nearly suppressed have in as many months, and in spite of strenuous effort become as rife as ever and that the same is true to a great extent of Kolaba also.

Speaking of illicit toddy distillation, he remarks (paragraph 36) —

The temptation to use surplus toddy for illicit distillation must be very strong and it is the more dangerous for the reason that the process leaves no refuse and is so simple that it can be carried on in the distiller's house with his domestic utensils and all traces of it can be cleared away in a few minutes while the excisemen are kept waiting outside. It is thus most difficult to detect and suppress and most likely to spread where the practice once takes root. Mr Todd mentioned to me some little time back its prevalence in Bassein and Salsette as something new and the Inspectors of those talukas both experienced men are convinced that it is on largely.

In paragraphs 37 and 38, Mr Trevor details the experiences of the Bassein and Salsette districts in the matter of recent illicit distillation. Mr Sibbald and Mr Ardagh are experienced officers, and what they state is well worth attention. Mr Sibbald, the Bassein district officer, says that little or no mowra is used in Bassein, that he has detected several cases of illicit tapping with traces of illicit distillation in the neighbourhood, that most of the tree booth licenses have been taken up by a syndicate that held the spirit farm last year, that the toddy is sold at 3 pies a bottle, and sold for distillation, that the tree foot booth license holders distil themselves, that at one village where he made a camp, the sales of spirit at the distillery shop, which had previously been about a bottle a day, sprang up at once to the value of 500 or Rs,000 in four days the increase being partly due to the occurrence of weddings, much more, as he is convinced, to the temporary stop put by his presence to illicit distillation, that on the same occasion the villagers commenced to send toddy to the Bassein distillery at the rate of 100 gallons a day, whereas the admissions previously had been small, that he has detected some 60 cases since October last as compared with 10 or 12 previously.

The Salsette Inspector, Mr Ardagh declares his belief that the people of Vesava and Ahir all their surplus toddy and he has detected between 30 and 40 cases of illicit distillation of mowra and toddy since last August.

It seems probable that Mr Trevor has considerably under-estimated the quantities of toddy used for illicit uses and the prevalence of illicit toddy distillation in both the Thana and Kolaba districts.

In paragraph 32 he estimates that in Thana 641,539 gallons and in Kolaba 154,029 gallons more toddy were made available for consumption in the raw state (and for illicit use) in the current year than in 1886-87. Of these quantities the increase in the Salsette and Bassein talukas alone amounts to 484,684 gallons, while in Panvel and the Alibag Bagayat of Kolaba the increase amounts to 157,739 gallons, and in the rest of the Kolaba District there has been a falling off in the quantities of toddy drawn. Now, it is in these very four talukas that past experience leads to the belief that illicit toddy distillation would prevail most extensively if opportunity for it were given. The population there has a great craving for spirituous liquors but little for toddy. With raw toddy selling at prices 50 per cent in excess of the prices previously prevailing it is scarcely likely that the consumption of raw toddy would have increased largely and it is noteworthy that in talukas like Dahanu and Umbargaon and in the other talukas of Thana and of Kolaba, where there has always been a steady demand for raw toddy, the consumption has not increased, or not increased largely at any rate under precisely the same conditions as those obtaining in Bassein, Salsette, Panvel, and Alibag.

Paragraphs 67 and 68 of Mr Trevor's report are also important. He there shows that in 1886-87 there were 234 cases of illicit distillation in Thana and 17 in Kolaba, in 1887-88 the number rose to 373 in Thana and there were 14 cases in Kolaba, and in the first seven months of 1888-89 304 cases were detected in Thana and 10 in Kolaba.

Referring to these figures Mr Trevor says (paragraph 57)

The difference would have been greater but that as the Inspectors in Thana are almost unanimous in attributing their efforts to stamp out the recent access of illicit distillation have so far proved ineffectual. The result has been that the operators have grown more careful and that whereas at first they used to distil in

their own houses and compounds they now carry on the business in the fields and jungles with a sharp look-out all round. Thus it happens that when the abkari officers appear on the scene they find traces of the still, &c but nothing to give any clue to the identity of the offender. The work is becoming more difficult day by day and the cases brought into Court are not a tithe of those which are known to occur.

In paragraph 62 Mr Trevor shows that the imports of mowra by rail and sea into the Thana District in 1888 amounted to 48 904 maunds against an import of 10,865 maunds in 1887, and in Kolaba to 2,000 maunds in 1888 against nil in 1887 also that the use of mowra grown in the Thana forests has ceased altogether at the Uran distilleries, though before 1888 large quantities were used there.

Further, he shows that it was established by the evidence recorded by the Mowra Committee that in Thana and Kolaba mowra flowers are not used as food either by the people or for cattle, and that the only purpose to which it is put is the manufacture of spirit, also that according to paragraph 25 of the Report of the Bombay Abkari Commission, about 11

* It has been ascertained from Mr Shuttleworth Conservator of Forests, that in the year 1884 the Forest officers collected mowra flowers departmentally in the Thana forests and that they then bought up about 24 000 maunds. This of course does not represent the whole of the produce. Roughly 24 000 maunds suffices for the manufacture of 120 000 gallons of spirit 25° under proof. In paragraph 39 and 43 of his report Mr Trevor estimates the illicit toddy distillation at about 50 000 gallons but his estimate is probably below the mark. Adding these items together we have to contemplate illicit distillation reaching the enormous quantity of 400 000 gallons 25° and *pro* *pro* *f*

Bengal maunds of mowra are required to make 52 gallons of spirits 25° under proof. Now leaving out of consideration the mowra locally produced in the inland talukas of Thana, the quantity imported in 1888 sufficed for the manufacture of 240 000 gallons of spirit 25° under proof. These are large figures, but they do not represent the whole* extent of the illicit distillation, as those

representing the spirit made from mowra locally produced and from toddy illicitly distilled have to be added. It must be remembered that the recorded licit sales of spirit in 1884 were less by more than 207 000 gallons than those of the preceding year, and that the sales in the early months of 1889 have been much smaller than those of the corresponding period of 1888.

It will be observed from the general tenor of Mr Trevor's report, and specially from what he says in paragraph 40, that he is not of opinion that illicit toddy distillation prevails to any great extent in Kolaba and the reasons he gives are that the farmers are supposed to have starved the demand for toddy when the sale was in their hands, and that there have been no reports of illicit distillation. Panvel has always been about the hottest of all hot beds of illicit distillation. The number of brab trees now being tapped there is more than double the number tapped in any year since 1882-83, very little toddy spirit has been licitly distilled there and the Panvel Kolis and Agrias are hard spirit drinkers, and are not accustomed to drink much raw toddy while the facilities for obtaining toddy for illicit distillation have been increased in precisely the same manner as in the Thana District. If but few cases have been detected, this would furnish some reason to suspect the establishment of inertness. The Panvel smugglers are apt to use violence when interfered with, and it does not seem certain that the present establishment is very anxious to act against them. The Commissioner's attention should be drawn to this matter.

Soon after the introduction of abkari reforms in Thana, a very serious outbreak of illicit mowra distillation occurred in the Thana District. It was confined to the inland talukas of Thana and the Panvel Taluka, which then belonged to the Thana District, and was only suppressed with the very greatest difficulty, and after the placing of punitive police posts in many villages and the heavy punishment of numbers of contrabandists. Several lives were sacrificed, and many men were seriously injured in conflicts that then occurred between the Government servants and men engaged in illicit distillation. The struggle lasted for some three years. The Mowra Bill was an outcome of those circumstances.

The situation that has now to be faced is much more serious than that which existed in 1881-83. Illicit distillation was then confined to the inland talukas of the Thana District and Panvel, and to mowra spirit now it has extended over the whole of the Thana District and part of Kolaba, and the illicit distillation of toddy as well as of mowra spirit is rife.

All preventive measures that are practicable during the currency of the existing farms have been taken in pursuance of the orders in Government Resolution No 4032, dated 3rd instant.

APPENDIX F

THE RATES OF STILL-HEAD DUTY ON COUNTRY LIQUOR IN THE SEVERAL PROVINCES

Bombay—In the districts of the Bombay Presidency in which still head duty was levied 60 the duty has since been increased more than 50 per cent, and in the districts brought the reformed system in 1878, 1881 and 1884 with a still head duty of Rs 8 per gallon the rate has since been increased to Rs 12. The details concerning the various districts are below

In the town and island of Bombay, the rate per gallon London proof on mowra spirit was from 1860 to 1873 it was raised to Rs 1 per gallon 25° U.P. in 1874 1877 inclusive, to Rs 2 in 1877, to Rs 4 on the 1st January 1878, and to Rs 12 in 1884 at which it remains. In the Ahmedabad city and cantonment the rate was Rs 1 per gallon London proof from 1874, Rs 1 1 from 1875 to 1877, Rs 12 in 1877 78, Rs 2 from 1878 79 to 1883 84, and for 1884 85 onwards. The rate in the whole of the Ahmedabad district, when brought the Central Distillery system in 1881, was Rs 2 per gallon 25° U.P., which was further raised to Rs 4 in 1884 85, at which it remains.

In the two talukas of the Kaira district brought under the Central Distillery system in 1882 the rate was Rs 2 that system had to be abandoned in the following year, but was reduced in 1883 84 with the rate at Rs 4 and extended to the whole district in 1884 85, the rate being Rs 1 and Rs 2 4.

The Panch Mahals were wholly under the outstill system until 1885 86 when the Central Distillery system was introduced into three talukas with a still head duty of annas 12 per gallon.

In Broach town Anklesvar town the villages of Sajod and Andada, the rate for spirit on proof was Rs 1 per gallon from 1860 to 1867 Rs 4 from 1868 to 1877 Rs 2 per gallon 25° U.P. from 1879 to 1884, and was then raised to Rs 4 except for the city of Broach, and 10 miles round it where the rate was slightly higher, viz Rs 6.

In Surat city, and six miles radius, the rate was Rs 1 between 1860—1867, Rs 4 between 1868—1877 in the town of Bulsar it was 8 annas between 1871—1877 and it was 12 annas and 6 annas in Surat and Bulsar, respectively for 1887 88 Rs 2 and Rs 1 respectively for 1878 79 for the city of Surat and Choras and Olpad talukas a rate of Rs 2 has been maintained between 1879 80—1887 88, and in the Bardol Bulsar, Chikhli, Jalapur, and other talukas a rate of Rs 1 8 between the years 1881 82—1887 88.

In the Poona district being brought under the Central Distillery system in 1877 78 and Ahmednagar Sholapur, and Satara districts in 1878 79 the rate of duty imposed was Rs 2 8, which it continued up to 1883 (excepting the town of Ahmednagar and the cities and cantonments of Poona and Sholapur and 10 miles radius during the years 1881 82—1884 when the rate was Rs 12) when it was raised to Rs 3, at which it remains.

Similarly in Belgaum the rate first imposed under the reformed system was Rs 2 8 in 1882 up to 1883 84 after which it was raised to Rs 3 per gallon and to Rs 3 2 in 1887 88.

In Dhawar and Bijapur, brought under the reformed system in 1884, the rate was Rs 2 12 for the district and Rs 8 in the rest. In 1887 the rate was raised to Rs 3 in the whole district.

In Kolaba the rate was Rs 1 8 in 1878 up to 1884 when it was increased to Rs 2. In the current year it has had to be reduced to Rs 1 8 per gallon for spirit 25° Under Proof 2 annas for spirit 60° Under Proof in consequence of the illicit distillation caused by the percentage experiment of the last two years.

The extra percentage in those two years was in addition to the rates above mentioned.

In the district of Thana the rate has been gradually increased from Rs 1, Rs 1 4, Rs 1 8, and in 1878 to Rs 2 from 1st January 1878. The extra percentage system was also tried and the rates have been reduced from the current year.

In the Navapur, Petha and the Akrami pargana and the villages situate within Mehwas in Taloda taluka of the Khandesh district a rate of 12 annas has been imposed on abolition of the outstill system in January 1888 in the rest of the district the rate was Rs 1 per gallon.

Bengal—Below are shown the rates of still head duty levied in the several districts of Bengal during the years in which the Central Distillery system was in force.

In the Burdwan, Bankoora, Beerbhoom Midnapur and the Hooghly (with Howrah) districts the rate was Rs 2 4 in 1861 62 Rs 3 in 1862 63—1864 65 (excepting in Bankoora for the year when it was raised to Rs 12). In Burdwan it was Rs 1 and Rs 3 from 1865 66 to 1868 inclusive Rs 1 8 and Rs 3 from 1868 69 to 1875 76 inclusive. It was raised to Rs 3 4 in 1876 77—1880 81 in 1885 86—1886 87 the same rates were levied, and in the years ending 1888 89 the rate uniformly throughout the district was Rs 4. In Bankoora the rate was raised to Rs 3 12 in 1865 66 reduced to Rs 3 during 1866 67—1868 69 inclusive, in 1869 70—1875 76 inclusive, it was Rs 1 8 and Rs 2 in 1876 77, Rs 2 in 1877 78, Rs 2 4 in 1885 86—1886 87 and it was Rs 4 uniformly throughout the district in 1887 88 89. In Beerbhoom the rate remained at Rs 2 during 1865 66—1869 70, Rs 1 8 and 1870 71, Rs 2 in 1871 72—1878 79. On the re introduction of the Central Distillery in the rate was Rs 2 and Rs 4 for 1885 86—1886 87 and Rs 4 for 1887 88—1888 89. In the rest of the district the rate was Rs 3 during 1864 65—1866 67 inclusive, Rs 1 and Rs 3 in 1867 68—1869 70, Rs 1 and Rs 1 8 in 1869 70 Rs 1 and Rs 3 in 1870 71—1875 76 inclusive, Rs 1 and

R4 in 1876 77—1878 79, and it was raised uniformly to R4 during 1879 80—1880 81 when the outstill system was introduced. In Hooghly with Howrah the rate was R3 during 1865 66—1875 76 R3 and R4 in 1876 77, and during 1877—1889 inclusive it has been raised uniformly throughout the district to R4.

In the 24 Pergunnahs Calcutta, Nuddea, Jessore, and Khulna districts of the Presidency Division the rate levied per Imperial gallon London proof on the introduction of the Central Distillery system was R2 4, this was raised to R3 during the years 1862 63—1875 76 inclusive.

In 1876 77, in the 24 Pergunnahs, the rate was raised to R4, while in Calcutta and the Nuddea, Jessore, Khulna districts different rates of R3 and R4 were adopted for different tracts of the districts. In the same five districts the rate remained at R4 for the years 1877 78—1880 81 inclusive. In 1881 82 in the three districts of the Presidency Division in which the Central Distillery system had not been replaced by the outstill system, viz., 24 Pergunnahs Calcutta, and Nuddea, the rates remained at R4.

During the years 1882 83—1884 85 the Central Distillery system has only remained in force in the 24 Pergunnahs and in the Calcutta districts of the Presidency Division but the Moorshedabad District was again brought under the system in 1885 86. In Calcutta the rate remained at R4 during 1882 83—1886 87 but was raised to R5 in 1887 88—1888 89. In the 24 Pergunnahs different rates were charged during 1882 83—1886 87 as below—

	R	a	R	a
1882 83	3	4	4	0
1883 84	2	4	4	0
1884 85	0	12	3	12
1885 86 }	1	0	3	12
1886 87 }				

and in 1887 89—1888 89 it has as in the case of Calcutta been raised to R5.

In Moorshedabad the rate was R2 4 in 1861 62, R2 6 in 1862 63—1863 64, R3 in 1864 65, R1 and R3 in 1865 66—1871 72 inclusive. R1 8 and R3 in 1872 73—1876 77 inclusive. R1 12 and R3 8 in 1877 78. R3 8 in 1878 79—1880 81 inclusive, during 1885 86—1886 87 it was R3 8 and it has been raised to R4 6 in 1887 88.

In the Dinapore, Rajshahye, Bogra, and Pubna districts the duty was R1 5 in 1863 64—1864 65, R1 8 in 1865 66—1868 69 inclusive. R1 8 and R2 in 1869 70. R2 in 1870 71—1875 76 (excepting in Rajshahye in 1871 72, when it was R1), and R2 8 in the same four districts from 1876 77—1879 80 inclusive, excepting the Bogra district in 1876 77 when it was R2 and R2 8.

In Rungpore it was R1 in 1863 64. R1 5 in 1864 65—1867 68 inclusive. R1 8 in 1868 69, R1 8 and R2 in 1869 70. R2 in 1870 71. R1 in 1871 72, R2 in 1872 73—1875 76 inclusive and R2 8 in 1876 77—1879 80 inclusive.

In Julpauri it was R1 8 in 1865 69—1875 76 inclusive and R2 in 1876 77—1879 80 inclusive.

In the Dacca, Furreedpore, Backergunge and Mymensing districts the rate was R2 4 in 1862 63—1863 64, R2 in Dacca in 1864 65 and R2 4 in each of the other three districts. In Dacca R3 from 1864 65 to 1875 76, excepting for the year 1871 72 when different rates of R1 and R3 were charged. R3 and R3 8 for 1876 77 and it remained at R3 8 during 1877 78 to 1879 80 inclusive up to the introduction of the outstill system. On the reversion to the Central Distillery system the rates charged were R3 8 for 1885 86—1886 87 and R4 6 for 1887 88 to 1888 89.

It was R2 8 in the Furreedpore, Backergunge, and Mymensing districts in 1865 66—1867 68 inclusive.

In Furreedpore it was R2 8 and R3 in 1868 69, R3 in 1869 70—1872 73. R1 8 and R3 in 1873 74—1879 80 up to the introduction of the outstill system.

In Backergunge it was R2 8 in 1868 69, R1 8 and R2 in 1869 70. R2 8 in 1870 71—1875 76. R2 8 and R3 in 1876 77, and R3 in 1877 78—1879 80 inclusive.

In Chittagong district the rate was R2 4 in 1862 63. R3 in 1863 64—1864 65. R2 from 1865 66 to 1875 76 inclusive, and R2 8 for the four years ending 1879 80.

In the Nonkhally and Tipperah districts of the Chittagong Division the rate was R2 4 in 1863 64. R1 8 in 1864 65—1870 71, R1 in 1871 72. R1 8 in 1872 73—1875 76 inclusive and R2 during 1876 77—1879 80 inclusive, excepting in Tipperah for the year 1876 77, when different rates of R1 8 and R2 were charged.

In Patna different rates of R1 and R1 8 were levied in 1865 66. R1 8 in 1866 67—1870 71 inclusive. R2 in 1871 72—1875 76 inclusive, R2 8 in 1876 77, and R3 in 1877 78—1879 80.

In Gya the rate was R1 8 in 1868 69—1870 71. R2 in 1871 72—1876 77 inclusive, and it was raised to R3 during the years 1877 78—1879 79 before the reversion to the outstill system.

On the re introduction of the Central Distillery system into Gya in 1885 86 the rate was R3, R2 in 1886 87, and in the two following years it was raised to R2 8.

In Shahabad it was R1 2 in 1863 64—1865 66 inclusive. R1 in 1866 67—1870 71 inclusive. R2 in 1871 72—1876 77 inclusive and it was raised to R3 during the three years ending 1879 80. On the re introduction of the Central Distillery system in 1886 87 and following years the rate has been R2.

In the Mozufferpore, Durbhunga, Sarun, and Chumparun districts of the Patna Division the lowest rate levied in the years 1868-64—1871-72 was Rs 1 and the highest Rs 8

But in these four districts the rate was raised to Rs 12 in 1871-72—1875-76, and the same rate prevailed in these districts in the next year except Sarun, where it was Rs 8. During the next two years it was raised to Rs 12.

On the re introduction of the Central Distillery system in Durbhunga, Sarun, and Chumprun in 1885-86 the rate was fixed at Rs 3; but this was lowered in the case of Durbhunga Rs 2.6 in 1886-87, and in that of Sarun and Chumprun to Rs 2. The rates, however were raised to Rs 2.8 in 1887-88 at which they remained.

The latter rate was also levied on the re introduction of the same system in Mozufferpore 1887 88—1888 89

In Monghyr the rate was R2 during the years 1866 67—1876 77 inclusive it was raised to R3 in the two following years and on the re introduction of the Central Distillery term in 1885 86 the higher rate of R3 was levied and has been maintained since

In Bhagulpore, Purneah, and Maldah the rates followed those in Monghyr between the years 1870-71—1875-76 inclusive but in the following years up to the introduction of the distill system the higher rate of Rs 8 was levied

Previous to 1870 71 in Bhagulpore in 1864-65 the rate was Rs 1, in Purneah in 1865 66 8, and in Maldah in 1863 64 Rs 1

In the Southal Pergunnahs the rate was R1 in 1863 64—1864 65, and R1 8 in 1865 66, 1 between the years 1871 72—1888 89 varying rates of R1, R1 6, and R2 have been levied different tracts of the district

In Cuttack varying rates of B1 and B1 4 were levied in each of the years 1863 64—

A uniform rate of \$1 was charged then up to 1876 77

In the following year the rate was raised to R2 at which it has remained

In Pooree and Balasore uniform rates of R1 were levied between 1863 64—1876 77
lusive During the years 1877 78—1888 89 the rates in these districts have been raised to R2

In Hazaribagh and Lohardugga the rate for 1864 65—1865 66 was Rs 1 and Rs 8 for the years 1866 67—1880 81 inclusive. The same rate continued in the Hazaribagh district up to 1886 87 but in the next two years it was raised to Rs 14.

In Singbhoom the rate was R1 8 for the years 1866 67—1876 77 inclusive, in the following year it was reduced to R1 2, and in the years 1878 79—1879 80 raised again R1 8

In Maunbhoom in 1864-65—1865 66 the rate was R1, and R1 8 in 1866 67—
38 69 different rates of R1 and R1 8 were levied in 1869 70—1870 71, in 1872-73—
78 79 a uniform rate of R1 8 was charged

Central Provinces—The method of raising the excise revenue in the Central Provinces differs from that in the other provinces, inasmuch as the *mohwa*, the material from which the spirit is distilled, is taxed at a certain rate per seer weight, and not the spirit distilled from it.

In Nagpur, in Chanda Jubbulpore, Saugor, the rate has been for the years 1874—1888
nna 6 pies per seer of mohwa

In Wardha varying rates were levied in 1874-75 viz., 2 annas 1 anna 9 pies, 1 anna 6 pies, and 1 anna, in 1875 the rate was 1 anna 6 pies and 1 anna in 1876, 1 anna 6 pies, in 1877 and 1878 1 anna 3 pies, in 1879, 1 anna 10 pies, and in 1880-88, 1 anna 3 pies seer weight of mohwa.

In Balaghat it has for 1876—1888 been 1 anna, except during 1875-76 when varying rates of 1 anna and 9 pies were levied

In Sonm varying rates of 10 annas, 8 annas and 1 anna were levied in 1874-75, since 75 up to the present time the rate has been 1 anna

In Betul varying rates of 9 pies 1 auna, 1 auna 2 pies, 1 auna 3 pies, 1 auna 6 pies
e leyed in 1874 and 1875, 1 auna 4 pies for 1876—1879, and 1 auna 6 pies for 1880—
38 inclusive

In Chindwara varying rates of 1 anna 9 pies, 1 anna 6 pies, 1 anna 3 pies were levied in 4, but since then the rate has remained at 1 anna 3 pies. In Hoshangabad varying rates of 9 pies, 1 anna and 1 anna 3 pies were levied in 1874-75, in 1875-76 the rates were 1 anna and 1 anna, in 1876-1882 the rate was 9 pies and in 1882-1888 the varying rates each year were 9 pies and 1 anna. In Narsingpur the rate was 1 anna for 1875-76-77-78, 9 pies for 1878-79-1882-83 inclusive.

In Nimar the rate in 1875-76 was 1 anna 6 pies, 3 annas in 1876—1881 inclusive, 1 anna 6 pies from 1882-83 up to the current year

In Kappur the rate was 1 anna 3 pies from 1875 to 1887, and in the current year it has been raised to 1 anna 6 pies.

With the exception of the year 1874-75 when the rate levied was 1 anna 6 pies per seer of mohwa weight.

Punjab—On the introduction of the Central Distillery system into the Punjab in 1862 rates of still head duty were fixed at—

R2 per gallon for spirit of the strength of London proof
R1 8 26 under proof

In 1863 these rates were raised to—

R2-8	per gallon for spirit of the strength of London proof
R2	25° under proof
R1 8	50° " "

Rs	per gallon for spirit of the strength of London proof
Rs 2.8	" " 25 under proof
Rs	" " 80°

NOTE—In the enclosures of the Punjab letter the rates of duty have been through a misapprehension calculated in the same way as the incidence per gallon of the license fees. The above shows the rates of fixed duty actually in force.

North Western Provinces, Oudh, and Coorg—The changes in the rates of duty in these three Provinces since 1860-61 are shown in the following table—

YEARS	North Western Provinces	Oudh	Coorg
1860-61	Farming system was in force R1 per gallon for spirit 25 U P 8 annas weaker strength R2 and R1 respectively	R for 25 U P R1 8 for 30 U P	R a p
1861-62			1 10 8
1862-63			1 10 8
1863-64	R1 8-0 and 10 annas molas os spirit R1 and 8 annas mahu spirit R1 and R1 R1 8 0 and 12 } as annas } above	R1 exceeding 2 U P 12 annas 25 to 30 U P	1 10 8
1864-65			1 10 8
1865-66			1 10 8
1866-67	Ditto ditto	R1 exceeding 2 U P 12 annas 25 to 30 U P	1 4 0
1867-68			
1868-69			
1869-70	R1 8 0 respectively of strength and material R1 8 0 ditto	R1 exceeding 2 U P 12 annas 25 to 30 U P	1 4 0
1870-71			
1871-72			
1872-73	Above continued	R1 exceeding 2 U P 12 annas 25 to 30 U P	1 10 0
1873-74			
1874-75			
1875-76	R1 irrespective of strength and mate- rial	R1 irrespective of strength and material	2 10 0
1876-77			
1877-78			
1878-79	R1 irrespective of strength and mate- rial	R1 irrespective of strength and material	3 2 5
1879-80			
1880-81			
1881-82	R1 irrespective of strength and mate- rial	R1 irrespective of strength and material	3 2 5
1882-83			
1883-84			
1884-85	R1 irrespective of strength and mate- rial	R1 irrespective of strength and material	3 2 5
1885-86			
1886-87			
1887-88	R1 irrespective of strength and mate- rial	R1 irrespective of strength and material	3 2 5
1888-89			
1889			

Madras—For the rates of duty in Madras reference should be made to the tables given in paragraph 3 of the Resolution of Madras Board of Revenue dated 20th September 1849 and the Appendix to that Resolution (enclosure No 8 of the Despatch)

Burma and Assam—In these two Provinces the farming, or outstill systems are in force and there are no still head duties on country liquor the only central distilleries which exist are for the manufacture of spirits after the European method

APPENDIX G

DESCRIPTION OF THE VARIOUS SYSTEMS OF EXCISE IN FORCE IN BRITISH INDIA

1 Before the advent of British rule the limitations imposed on the manufacture and sale of liquor when occasional and limited attempts at total prohibition in a few places had proved unsuccessful, were devised with the sole object of raising revenue and without any design of regulating or controlling consumption. And it may be stated with complete or almost complete accuracy that the system in force was that of farming, the right of manufacture and sale being given to the highest bidder and no restriction being placed on the number of shops or their position. Under British rule attempts were made to modify and improve the system, but the measures adopted to introduce the desired regulation and control were worked out in each province separately with reference to local peculiarities, and by officers having as a rule only local experience and possessing no knowledge, or only a very general knowledge of what was being done in other provinces. The result has been to bring about many shades of difference in systems bearing a general resemblance and, in not a few cases to cause different names to be applied to systems identical in all essential particulars, while sometimes the same name has been given to systems which differ in not unimportant respects.

2 For practical purposes the spirits consumed in India in the present day may roughly be divided into three classes—(1) Imported spirits, (2) Country spirits and (3) Spirits manufactured in India after the "European method." "Country spirits" include spirits manufactured in India by the rough and careless methods which have long prevailed. Spirits manufactured after the "European method" are spirits manufactured in India as carefully as spirits are manufactured in Europe. The distinction is one which it is not easy to draw in all cases, but it has been found convenient to maintain it, because the more carefully manufactured spirits, ordinarily consumed by a wealthy class, can be made to bear a higher rate of duty.

3 The numerous systems applicable to country spirits may be divided into two main groups

- (A) Those under which a fixed duty is levied on each gallon of spirit manufactured and issued for sale
- (B) Those under which the tax is not thus directly proportioned to quantity but is levied in the gross by payments the amount of which is usually fixed by competition

The general designation for the first group is the Central Distillery system and of the second group the farming and outstill system.

The Central Distillery System

4 The system to which the name of "Central Distillery" was first applied, and perhaps the simplest form of the group, is one under which a central distillery is maintained by the Government and any approved person is allowed to set up a still in the building and to manufacture spirits under the supervision of the officials attached to it. The distiller pays the fixed duty on each gallon of manufactured spirit which he passes out of the distillery. In addition to the duty which varies in different provinces and districts, the distiller is usually required to pay a rent for the use of the building or a small fee to cover the cost of the building, and establishment. No monopoly of manufacture is created, and the right to manufacture is kept distinct and separate from the right to sell.

5 A Central Distillery system of this character is in force in Lower Bengal, the North Western Provinces and Oudh and the Punjab, also in Burma where, however, it is applied only to spirits manufactured after the "European method." This system is, in all essential points, and as nearly as may be, the same as that which prevails in Great Britain.

6 The same system is in force in the Central Provinces with this difference that the fixed duty is levied not on the quantity of manufactured spirits but on the quantity of material used for distillation. This difference in the mode of calculating the duty, though not necessarily in the duty, is due to the fact that it is considered easier to ascertain the quantity of material than the quantity of spirit, which being less in bulk is more easily smuggled, and also to the fact that practical difficulties are experienced in testing, and securing an accurate record of the strength of the spirit.

7 Under the system just described the number of shops and the precise locality of each shop are fixed by the district authorities. The sale of liquor at any place other than these shops is forbidden. License fees are charged for the right to sell at the shops, of which the number has been limited as above stated. The method of levying those fees varies in the

provinces named and in different portions of the same province. The fees are in some places fixed annual or monthly amounts, in others the amount is determined by competition at auction or by tenders. The shops are generally disposed of separately, but occasionally they are disposed of in groups for certain areas. The strict limitation of the number of shops causes the right of sale at a shop to be in many cases a source of large profit, and the right of sale is consequently disposed of by competition to approved persons, because in no other way could that profit be obtained as revenue for the State.

The 'Free Supply' System of Madras

8 The system known by the somewhat misleading name of the "Free Supply" system which prevails in Madras is very similar to that just described. Under it the right of sale and of manufacture are kept distinct, and no monopoly of the latter is granted while the regulations regarding sale are as stated in paragraph 7 of this Appendix. It differs from the ordinary Central Distillery system in that no distillery is maintained by the Government. Any respectable person is allowed to establish a distillery of his own on payment of the prescribed fixed fee, and in it to manufacture liquor under the supervision of excise officers.

9 This is the system which now prevails in the greater portion of the Madras Presidency, where it is being extended and, where it is being worked with great success from every point of view. The term 'Free Supply' is applied to it in order to give prominence to the fact that a licensed shopkeeper may obtain his supply of spirits from any distiller whereas under the superseded systems each shop was required to draw its supply of liquor from a particular distillery.

10 In the town and island of Bombay both the ordinary Central Distillery system as described in paragraph 4 of this Appendix and the Madras 'Free Supply' system are in force, the former being applied in the case of spirit distilled from toddy and the latter in the case of spirit distilled from mohwa.

The System of Monopoly Supply

11 The Madras "Monopoly Supply" system resembles those described in paragraphs 4 and 8 of this Appendix in keeping the right of manufacture and of sale distinct and in the regulations regarding sale but differs from them in that a monopoly of the right of manufacture for the supply of a certain area is granted. The grant of the monopoly is determined by tenders, the rate at which the manufacturer is to supply liquor to the licensed vendors is fixed, and the monopoly is given to the tenderer who agrees to pay out of that charge the highest sum to the Government as still head duty. The monopolist distils in his own private distillery as under the system described in paragraph 8. This system now prevails only in a few districts of Madras.

The Guaranteed Minimum System

12 The next form of the Central Distillery system which we shall describe is that which has lately been introduced in the greater portion of the Bombay Presidency though modifications of importance are now being made, which are likely to be made applicable universally. Under it the right of manufacture and of sale are disposed of together being granted to a monopolist for a district or smaller area. The monopolist is required to manufacture in a distillery maintained by the Government under the supervision of the excise establishment, the cost of which he is required to pay on each gallon of liquor issued from the distillery he pays the fixed duty prescribed for the district. The number and locality of the shops at which he may sell the liquor he manufactures are fixed and limits for the retail prices to be charged at those shops are fixed by the Government. The grant of the monopoly is in most districts determined by tender, the subject of tender being the number of gallons on which the tenderer will undertake to pay still head duty. The successful tenderer is required to pay the still head duty on that number of gallons in any case, and on any number in excess of that which he may actually issue.

13 This system is in force in Ajmere as well as in most of the Bombay Presidency. It was also in force for several years in a large part of Madras, but it has now been superseded there chiefly by the system described in paragraph 8 of this Appendix.

The Modified Distillery System

14 Another form of the Central Distillery system is one under which a monopoly of the right both to manufacture and to sell liquor is granted, but instead of guaranteeing the payment of duty on a minimum number of gallons, the tenderers offer to pay a lump sum in

tion to the fixed duty on each gallon, and the monopoly is granted to the highest tender in other respects the conditions are generally as stated in paragraph 12

15 This system is in force in a few districts of Madras It was also that which was introduced in a very few places in the North Western Provinces under the name of the "Modified Distillery System," but after the experiment known by that name had been tried for a few years and found unsatisfactory, the Bombay condition of a minimum guarantee was added to most of the few places in which the system was allowed to continue

Experiment in Thana and Kolaba

16 A system similar to that of paragraph 14 called the "extra percentage" system, tried for two years in two districts of Bombay—Thana and Kolaba There, instead of tenders being for the payment of a lump sum, they were for the payment of an extra duty per gallon The upset rates of duty in those districts were fixed at a high figure, and the rates were increased so much by competition in the tenders for the "extra percentage," that the high price of liquor led to a great increase in illicit distillation and the excise administration of the districts was thrown back to the level of many years ago the experiment has been abandoned and the "minimum guarantee" system introduced with the modification that the amount guaranteed is not fixed as the result of public competition

The Tree tax

17 In Madras and Bombay, where spirit is distilled to a great extent from toddy—the sap of the palm tree—there is a tree tax on every tree which is tapped for distillation, as well as a direct tax on the quantity of liquor distilled

The Contract Still System

18 A system which may be described as lying in the middle land between the Central Distillery system and the Outstill system but which is closer to the former than to the latter, is known as the 'Contract Still' system in the Central Provinces A distillery is retained by the Government, and any approved person is allowed to set up a still of a given capacity in it, being required to manufacture under a limited supervision by the excise officers and to pay a fee proportioned to the capacity of the still for each day it is used

The right of sale in the area supplied from a contract still is disposed of separately in the same manner as under the Central Distillery system of the Central Provinces

19 In one small tahsil in the Punjab a system bearing a great resemblance to the Contract Still of the Central Provinces has just been introduced A full description of this system and the reasons for the step is given in extract (14) of Appendix D The right to manufacture spirits for the tahsil has been sold to a monopolist for a fixed sum, which enables him to manufacture a certain quantity of spirit—the quantity estimated as the consumption of the area—licit and illicit—in the last few years for any liquor distilled in excess of that quantity he will be required to pay a fee for each time the still is used The right of sale is disposed of separately in the manner usual in the Punjab

The Farming System

20 Under all the systems in group B, mentioned in paragraph 3 the right of manufacture and of sale are disposed of together Originally an unrestricted farming system prevailed in India, and the monopoly of manufacture and sale in a certain area was granted in return for the payment of a lump sum, the monopolist being allowed to manufacture wherever he pleased, to open as many shops in any location he desired, and to sell at such prices as he chose This system does not now exist, and has not existed for many years, in any part of British India

21 Wherever the farming system is now in force in British India the number and location of the shops and stills is fixed before the contract is disposed of and the right to manufacture and sell liquor in a defined area is sold by auction or by public tender sometimes maximum and minimum retail selling prices are fixed in some places also the strength of the spirit which may be manufactured is defined and the amount manufactured and the consumption are recorded This system is in force in some districts of the North Western Provinces, Oudh, in a few districts of Madras, and in still fewer districts in Bombay, in which it is known as the "outstill" system

The Outstill System

22 Next comes the Outstill system properly so called The difference between this and the farming system described in the preceding paragraph is that each still, usually with one or more only attached, but sometimes a slightly larger number, is disposed of separately The

right to manufacture at the outstill and to sell the spirit there manufactured is sold by auction to the highest bidder. And in the original form of this system the control over the monopolist is confined to ensuring that he manufactures and sells only at the places mentioned in his contract. This system is in force in Assam, Burma, and part of the North Western Provinces and Oudh, and till recently it was the system which prevailed most extensively in Lower Bengal.

23 But wherever it is still considered necessary to maintain the outstill system, the attempt is being made to subject the licensee to greater restriction and more control than exists in the simplest form of the system. A description of the more important of the measures designed to effect this will be found in Chapter X of the Report of the Bengal Excise Commission. They are chiefly the limitation of the capacity of the fermenting vats and stills and of their total annual outturn, the regulation of the strength of liquor manufactured, and the enforcement of minima retail prices. In Bengal this regulated system is being annually extended, and the number of places in which the less satisfactory system described in the last paragraph prevails will be gradually reduced until it disappears altogether. The other Governments, in whose jurisdiction the outstill system is still a necessity, are also considering the possibility of introducing similar improvements. The outstill system in force in two tahsils of the Kangra district in the Punjab is of this regulated kind rather than of that described in the preceding paragraph.

APPENDIX H

SKETCH OF THE HISTORY OF EXCISE ADMINISTRATION

1 On the subject of excise before the days of British rule the information is scanty. But there is enough to show both that the habit of drinking, and even excessive drinking, was not unknown, and that the native rulers realised revenue from excise. It would serve no useful purpose to go deeply into the history of the pre British period, but one extract is given which in point. It is from a translation from the *Tirikh-i Firuz Shah* (History of the reign of the Emperor Firuz Shah), published in Volume XXXIX of the Journal of the Asiatic Society.

* * * * *

"After several days' and nights' deliberation the conclusion arrived at by these counsellors was, that the cause of the revolts was comprised in four things,

* * * * *

secondly, wine, for people are in the habit of having parties for the purpose of wine-drinking when they disclose their most secret thoughts to each other, make confederates and hatch conspiracies;

* * * * *

Thirdly with the view of preventing revolts in future, the drinking and the sale of wines are prohibited. Afterwards the Sultan also prohibited *bagus* and hemp (*bhang*), as also gaming. Great exertions were made to carry out the prohibition of the sale of wine and *bagus*, and special wells were constructed to serve as prisons. Drinkards, gamblers *bagui* vendors are driven out of the city into the country and the enormous taxes which the State had derived from them had to be struck off the revenue books. The Sultan, first of all, gave the order to remove from the social assembly rooms of the palace all decanters, *ma baris*, the reclining vessels painted with gold and the glasses and bottles. All were smashed and the broken bits were thrown in heaps before the Badaon gate. The bottles of wine were also taken from the assembly rooms and poured out and the quantity of wine thus thrown away was so great that pools and puddles were formed as in the rainy season. The Sultan Ala-ud-din also discontinued his wine assemblies and he told the Malik to mount elephants and go to the gates of the city and into the streets and the districts, the bazars and sarais and proclaim that it was his order that no one should drink or sell wine, or have anything to do with wine. Decent people gave up wine drinking as soon as the order was published but shameless ill disposed rascals, pimps and panderers erected stills (*Hind bhatts*) and distilled spirits from sugar and drank and sold wine in secret or they filled leather bags outside the town with wine and hid them between loads of grass or fuel, or had recourse to other tricks of conveying wine into the city. The spies made strict inquiries and the guards at the gates and the runners (*harsid*) posted there examined every one, and seized the wine and the owners and took them before the palace. It was then ordered to give the wine to the elephants of the Imperial stables to drink and such as had sold it, or smuggled it into the city,*

* Delhi

or had drunk any, were beaten with sticks, and fettered, and put into prison, where they were detained for some time. But as the number of the prisoners increased very much, they made wells before the Badaon gate at a place where all people pass, and into these wells all were thrown that drank or sold wine.]

"Some from the distress and misery they suffered in the wells died there, while others who were released after a time came out half dead and it took ages for them gradually to recover their health and pull up strength. Many, therefore through fear of imprisonment, gave up the use of wine, and if they were unable to control their appetites they used to go [to the fords] of the Jamna and the villages ten or twelve *kos* off, and drink it there. In *Alaspur* however and Indarpat and Kilukhari and the villages four or five *kos* away, as well as in the sarais outside the town, the sale and purchase of liquor was no longer feasible. It is nevertheless certain that some reckless individuals continued to distil wine at their own houses, and to drink and to sell it, and ultimately suffered disgrace and infamy, and were cast into prison.

"When the prohibition of the use of wine began to press too severely, the Sultan gave orders that if any one distilled spirits privately, and drank the liquor in seclusion, without giving a party or assembly and without selling it, the spies were not to interfere with him nor enter his house nor apprehend him."

A tax on spirituous liquors appears among the lists of taxes of the Muhammadan period.

2 This extract and others which could be made from Muhammadan historians show that at times drinking prevailed even among Muhammadans and that revenue was derived from the taxation of it. As to Hindus the period of Hindu rule, there is similar evidence, for which we may refer to paragraph 7* of the Report of the Bengal Excise Commission, where authorities are quoted to show "that spirits and other intoxicating drinks have been extensively used in India at all times and by all classes," and that the practice was made a source of revenue in Hindu India —

* "7 The use of spirits among the ancient Hindus — Dr Rajendralala Mitra, in a very learned and interesting paper contributed by him to the Asiatic Society's Journal, volume XLII, Part I, for 1878, shows conclusively by a profusion of instances taken from

Sanskrit literature, ancient and mediæval, that spirits and other intoxicating drinks have been extensively used in India at all times and by all classes. He states indeed that their use had been condemned by moralists and lawgivers but he proves that rice spirit was sold and drunk and used in sacrifices in the earliest Vedic times that the leading characters of the Mahābhārat were addicted to strong drinks, that the Rāmāyana frequently notices spirit-drinking with evident approbation, that in the time of Kalidāsa drinking seems to have been very common not only among men but even among women of high rank that the Purānas abound in descriptions of spirits and of drinking, and that the Tantras afford the most indubitable proofs of a strong attachment on the part of a large section of the Hindus to over-indulgence in spirituous drinks. He also gives descriptions of the different kinds of spirits, of the materials from which they were made and of the manner of making them which will be referred to in succeeding parts of this report. He does not however, write on the question of their being made a source of revenue in Hindu India, and it is understood that he is of opinion that they were not taxed. Other authorities, however, of great weight are of a contrary opinion, but there seems to be no direct evidence on this point beyond the alleged fact that all articles sold in shops were subject to taxation. Now in the Buddhist drama Naga Nunda there is mention of a spirit shop, and there are similar references by Kālidās and elsewhere noticed by Dr Rajendralala. There are also many references to the use of spirit in Buddhist works and it was stringently prohibited in Buddhist scripture. Reference to the subject will be found in Hodgson's Languages Literature and Religion of Nepal and Thibet in Spence Hardy's Eastern Monachism in Bishop Bigandet's Life or Legend of Gautama, and in the second volume of Burnouf's Lotus de la Bonne Loi.

Bengal

3 In Bengal, in the period immediately preceding British rule, the tax on spirits and drugs was for the most part levied, like other taxes, through the agency of the zemindars or tax farmers and the Bengal Excise Commission recorded their opinion that under that system "it is probable that there was a practically unrestricted system of outstills paying very low rates in many places." In other words, the system which the British Government found universally in force in Bengal was the worst form of the most inefficient system that has ever prevailed in the country. This system was necessarily continued for some time under British rule under it the price of spirit was less than it has ever been anywhere in Bengal since the modern excise system was introduced in 1790 and complaints were then rife about the spread of drunkenness among the lower classes of the people.

4 In 1790 the Bengal Government determined on moral grounds, to resume from the zemindars the right of collecting duties on spirits and drugs the immoderate use of spirituous liquors and drugs, "which had become prevalent among many of the lower orders of people owing to the very inconsiderable price at which they were manufactured and sold previous to 1790," being stated in the preamble of one of the Regulations as a reason for the new rules. This was the first step taken in the direction of reform, and the ground then gained has never been lost, as the number of shops has since that date been always limited by Government and not left to be settled as caprice or the cupidity of individual land owners dictated. The Regulations issued between 1790 and 1800 prohibited the levying of a tax on the manufacture or sale of liquors except on the part of Government and manufacture or sale without a license from the Collector a daily tax was levied on each still and the officials were instructed to reduce as much as possible the number of licenses and to fix on stills the highest rates which could be levied without operating as a prohibition. The system thus introduced was the out-still system of paragraph 22 of Appendix G each license was for one still only.

5 In 1813 an attempt was made to introduce central distilleries in large towns outstill licenses being prohibited within eight miles of any such distillery. Twenty-one central distilleries were opened, but after a few years experience the opinion was formed that the measure had not in general been productive of the advantages expected to be derived from it, and the distilleries were closed in all districts except five.

6 After 1824 the farming system with apparently the restrictions mentioned in paragraph 21 of Appendix G more or less strictly enforced, was tried, and the system was extended to nearly the whole province.

7 This in its turn was found to be open to objection, to lead to an encouragement of consumption, and to involve a sacrifice of revenue, by which the farmer alone benefited, and from 1840 changes were introduced which resulted in the general re introduction of the outstill system except in a few places where central distilleries were continued.

8 In 1856, by Act XXI of that year, the Excise Law of Lower Bengal and the North Western Provinces was consolidated and amended. The manufacture of spirit after the English method was confined to duly licensed distilleries, and the rate of duty on such spirit was fixed at one rupee a gallon the customs duty on imported spirit was then Rs 8 a gallon. Collectors were to issue licenses to any person for the manufacture of country spirit they were also authorised to establish distilleries for the manufacture of country spirit and to fix

its within which no liquor, except that manufactured at such distillery, should be sold, and stills established or worked. There is no mention in the Act of the levy of a fixed rate of duty per gallon on the produce of such distilleries, the Boards of Revenue were merely given general power to prescribe the conditions on which spirits might be manufactured at them. The levy of a tax or duty on licenses for retail sale was prescribed and generally wide powers were given for the restriction and taxation of the trade in spirits and drugs.

9 In 1859 the Government of India suggested to all Local Governments the expediency, on moral and fiscal grounds, of extending the Central Distillery system, with a fixed rate of duty per gallon, to many populous localities if not universally. The Bengal Government adopted this view, thinking that the measure would render it possible to increase the rate of duty and discourage consumption. The system was accordingly introduced almost universally throughout the province in the next few years the objections of local officials that in many cases the system could not be worked successfully being overruled.

10 Before the end of the decade numerous objections to this wholesale measure were presented on the attention of the Government, and in 1874 several memorials praying that steps might be taken to counteract the growing increase of drinking and drunkenness were received. The objections to the universal adoption of central distilleries were so strong that it was decided to re-introduce outstills in certain places. From 1871 steps in this direction were taken, and after 1877 the reaction was carried to very great lengths and outstills again became the general rule, central distilleries being the exception.

11 A few years' experience of this system proved that while it was not open to the objection of forcing the people to illicit practices it was open to that of insufficiently discouraging drinking as, in some cases it admitted of liquor being sold at very low rates. In consideration led to the appointment of the Bengal Excise Commission, and since the report of that Commission was received the Government has been engaged in correcting the evils arising from the excessive reaction in favour of the outstill system. The Central Distillery system is being re-introduced wherever there is a prospect of its being worked with satisfactory results and the measures for regulating outstills recommended by the Commission are being adopted.

12 This brief notice of Bengal is sufficient to show that since 1790, when the worst conceivable system existed, having been taken over from the previous Native Government, attempts have been continually made to introduce the sounder and more scientific practice of levying a fixed duty on each gallon of spirit and that the errors committed have generally been the introduction of reforms in too great haste and the consequent reaction and reversion to stricter systems which invariably followed. The question of the comparative merits of the central distillery and the outstill in particular localities is one on which there may be, and is, a great difference of opinion because their relative advantages cannot be tested by figures. The danger of the immediate future is that the reaction against the outstill system may now be carried too far. But one branch of the excise question refers to the number of shops, and the rates of duty. If the number of shops has not been increased and the rates of duty not lowered, still more if the number of shops has been reduced and the rate of duty raised where a fixed duty is levied it will be clear that in these respects at least there has been no relaxation in the restrictions on drinking.

13 The number of shops for the sale of all kinds of liquor and drugs are shown in the following table for each year since 1870 —

	Distilleries (in thousands)	Drugs	Tar	Pachwai
1870-71	8 193	15 505	21 670	1 687
1871-72	8 937	16 615	21 689	1 816
1872-73	7 271	17 119	22 351	1 844
1873-74	6 812	10 975	22 873	2 006
1874-75	6 152	9 240	19 424	1 868
1875-76	5 204	7 424	19 215	1 661
1876-77	5 183	7 002	18 844	1 677
1877-78	5 287	7 218	19 077	1 717
1878-79	6 751	6 999	19 048	1 739
1879-80	6 878	6 877	21 579	2 066
1880-81	7 319	7 45	25 563	2 034
1881-82	6 844	6 796	30 268	2 135
1882-83	5 634	6 499	30 311	2 159
1883-84	5 740	6 513	20 138	2 259
1884-85	5 602	6 291	19 577	2 166
1885-86	5 298	6 005	19 555	2 162
1886-87	5 30	5 922	19 471	2 195
1887-88	5 112	6 059	19 051	2,157
1888-89	4 539	6 092	18 467	2 203

14 From the above it will be seen that there has been on the whole a decrease in the number of shops for the sale of distilled liquor—the shops for the sale of Central Distillery spirit, outstill spirit, spirit manufactured after the European methods and foreign imported spirit being shown together—and that since 1880 the decrease has been steadily progressive the number in 1887 '88 was 4 539 against 7,369 in 1880 and 8 937 in 1871

15 It has not been considered necessary to reduce, in the same degree the number of shops for the sale of the less noxious fermented drinks tari and pachwai the number of shops for the sale of tari appears large but many of them are for the sale of fresh unfermented toddy, a drink which we should not consider it necessary to subject to any regulations were it not that it ferments in a few hours, and after it has been drawn for 24 hours, contains a considerable percentage of alcohol

16 The decrease in the number of shops for the sale of drugs has been even more striking than in that of liquor shops, the number being 6,092 in 1888 against 10,565 in 1870 and 17,119 in 1872 The increase in the last two years is apparent only as it is due to licenses to druggists to sell opium for medicinal purposes having been included in the number of opium shops for the first time in 1887 '88 the number of those licenses was 381 in 1887 '88 and in 1888 '89

17 The rates of duty vary in the different districts in Bengal A statement of the variations in the several districts will be found in Appendix F An examination of that statement will show that it may be broadly stated that in Bengal the rates of duty have been doubled since 1870

BOMBAY

18 The records of the earliest days of the Peshwa's rule in what is now the Bombay Presidency do not show that any revenue was derived by the State from sale of spirits But there are entries in the accounts of the middle of the eighteenth century showing that taxes were levied on the manufacture and vend of spirits in certain villages and subdivisions and from the accounts of subsequent years it appears that in almost every district spirits became by degrees a source of revenue to the Government out of income to the Peshwa's officers In some districts the monopoly of manufacture and sale was let in farm in others—chiefly the districts on the coast where spirits were considered a necessary of life to the cultivator and the number of shops was very large—a tree tax or still tax and a shop tax were levied There is record of total prohibition in two districts only Poon and Nugur and in them the prohibition would appear to have been confined to the two cities only The revenue derived from spirits by the Peshwa was never large, but it increased steadily till the fall of the dynasty Drunkenness was a criminal offence, and even moderate drinkers were punished if their caste rules forbade such indulgence

19 In the portion of Bombay acquired by the commencement of this century the tree tax on date and bit trees in force under the Peshwa's rule was continued as was also the farm of the monopoly for the sale and manufacture of mowia spirit (tolly spirit being included in the same monopoly As it was found that the consumption of spirit increased under this system, a daily tax system was introduced in 1808 in Salette and Surat under which a tax was levied on each still, the distiller having the right both to manufacture and to sell as under the Bengal outstill system Difficulty being encountered in bringing every still under the operation of the law in 1816 the Central Distillery system was introduced in Salette (with a duty of four annas a gallon) and in the city of Surat (with a duty of Rs20 per six maunds of material), while outside the city the farming system was reverted to The Central Distillery system has been continued at Surat ever since but in the other places where it was introduced it was abandoned in 1827 in consequence of the expenditure on the numerous distilleries being found to be too great to admit of their continued maintenance

20 In the territories which were added to Bombay at a later date, the farming system was found in force except in some of the coast villages of the Southern Concan and it was continued Central distilleries were however opened in the cities of Ahmedabad and Broach

21 In 1827 Regulation XXI, which remained in force, supplemented by other laws, till about twelve years ago was passed The first measure attempted under that law was the levy, in the tracts of the Northern and Southern Concan, on the coast of an impost of eight annas a gallon, the right to collect the duty being let in farm The Bhundarees (hereditary distillers) resisted this by a general strike, and were successful The impost was abandoned and from 1829 the Bhundarees were merely required to sell the liquor they distilled at a fixed price to the farmer, who had the monopoly of retail sale In one of these tracts, Ganjam, a system called the "outputtee system" sprang up under it the farmer levied from the Bhundarees a tax which varied according to the number of trees tapped, the Bhundarees had then the right to distil and sell without further restriction

22 The excise arrangements introduced under Regulation XXI of 1827 stood as follows in 1832 —

Central distilleries were maintained in the cities of Ahmedabad, Broach and Surat, a fixed duty per gallon being levied

In districts where cocoanut, brab and date trees did not grow, and in the portions of the Surat district where these trees grow, the right to manufacture and to sell spirits was farmed the monopoly including in Surat the right to purchase toddy extracted by the Bhundarees

In other districts where these trees grew, except the sub divisions of Ganjam and Barkote, the monopoly of the retail sale of spirits and of the right to purchase spirits manufactured by the Bhundarees was farmed

In Ganjam the "outhputtee" system above mentioned prevailed In Barkote a ground rent on all trees tapped for distillation was levied directly by Government officials

23 A central distillery was opened at Kaira in 1834-35

24 From about that year excise questions received more general consideration than before, and in 1837 a Committee was appointed to advise the Government on the steps to be taken to improve the excise administration The Committee was unable to propose any general scheme which would be an improvement on the farming system, and recommended its continuance with modifications such as reducing and limiting the number of shops and stills, and the freeing raw toddy from any tax except the ground rent on the trees The Government reiterated, and called the attention of all officers to the principle that any loss of revenue should be cheerfully borne if any means could be devised for restricting the consumption of spirit without encouraging smuggling Many schemes were brought forward, the grant of the farms to men whose morals and philanthropy were to be the guarantee that they would not force consumption being actually tried and the general establishment of central distilleries was especially considered the theoretical soundness of that system was admitted, but it was held that its introduction was impracticable

25 In 1852 an Act was passed to remove the most prominent defects of the Regulation of 1801 and a general power was given to the Government to introduce any system where local circumstances required special treatment The Revenue Commissioners were requested to submit a report detailing the arrangements necessary to give effect to this law and they submitted two reports—the first in 1852 and the second in 1855 they recommended the general continuance of the farming system and framed forms of licenses and passes in which were embodied various restrictions and conditions The recommendations were accepted by the Government, and the letting of the farms by sub divisions or districts (the farming system of paragraph 21 of Appendix G) was declared to be preferable to letting them by single stills or shops (the out still system of paragraphs 22 and 23 of Appendix G) This system was accordingly adopted in most places though in some the Collectors found it so unsuited to local circumstances that they continued their previous special arrangements

26 In 1854-55 the central distillery at Kaira was closed In 1856 distilleries for the manufacture of spirits intended for transport to other districts were opened at Bhandoop and Caranja In 1857 the Government declared its future policy to be the letting by auction of each shop with its still, separately In 1859 the duty at all the central distilleries was raised to one rupee a gallon

27 In 1864 the Government appointed a Commission to collect information on the subject, to propose a policy having for its primary object the check of intemperance, excise being regarded as a source of revenue to be increased only so far and by such measures as are clearly not calculated to stimulate artificially and by State agency the use of intoxicating liquors and drugs The place of the Commission was ultimately taken by an officer on special duty, Mr Bell, who presented his report towards the end of 1869 The discussions thus begun in 1864 lasted several years, and though in the interim Act IX of 1867 was passed to regulate the excise administration of the Town and Island of Bombay, and various improvements were introduced in different districts the farming system continued to be that generally in force up to 1878 In 1875 or 1876 the discussions began which ultimately resulted in the passing of Act V of 1878 Under that Act and with a separate Abkari Department, the system has been revolutionised, the old farming system abolished nearly everywhere, and the central distillery system in the form described in paragraph 12 of Appendix G, with high rates of duty varying in each district and which have been increased from time to time, introduced in its place Reforms are still being vigorously introduced in the Bombay Presidency, and there the general complaint of the people is not that the administration encourages drinking but that it is too severe in its restrictive measures and enhances the price of liquor to a height which the distillers and the people resent

28 The following table shows the number of shops in Bombay for a series of years —

	Distilled Liquor of all kinds	Toddy	Drugs
1874-75	3 892	1 137	
1875-76	3 819	1,226	
1876-77	3 876	1 271	
1877-78	3 738	1 294	1,273
1878-79	1 973	394	1 350
1879-80	3 295	553	1 342
1880-81	3 436	657	1 296
1881-82	3 499		1 320
1882-83	3 149	913	1 274
1883-84	3 568	1 201	1 264
1884-85	3 440	1 076	1 292
1885-86	4 667	1 326	1 290
1886-87	3 677	1 241	1 306
1887-88	3 348	1 681	1,295

29 It will be seen that while the number of toddy shops for the sale of fresh and fermented toddy has increased and that of drug shops has remained steady, the number of liquor shops has on the whole been decreased.

30 As in Bengal the rates of duty in Bombay vary in each district. A statement of the progressive increases in the rates we therefore refer to the enclosures of the Bombay Government's letter appended to this Despatch. It will be seen that ever since 1877 the Bombay Government has been steadily raising the rates of duty as circumstances permitted towards that fixed for imported spirits by the tariff. The increases are of more importance than in Bengal, because the area covered by the Central Distillery system is much larger in the period for which figures are given nearly the whole of the Presidency has been brought under that system, and the Farming system abolished.

PUNJAB

31 In the Punjab during the Sikh times there was no regular Excise system. There was nothing resembling still head duty, but a duty was levied in many places in the shape of license fees. In rural circles there were no licensed monopolies for the sale of liquors, and any one who wished could distil liquor at his own house without let or hindrance. For minor shops no duty was levied, but in large cities an annual fee was levied for distillation and sale. For these fees there was no fixed scale, they were fixed and levied by the local officials. The Sikh Chiefs were allowed to distil liquor in their own houses for themselves and their dependants and were not required to pay any duty or to obtain permission even at the larger stations. In 1848 the Resident at Lahore issued general orders requiring the sale by auction of the excise contracts, and for some years after the annexation of the Province the Farming system was in force throughout it. In 1862, 1863, and 1864 the Central Distillery system was introduced in every district and has, with the slight exceptions noticed in the next sentence, been continued ever since, the rates of duty being raised from time to time, till now the rates are higher than in any other province—so high that there exists in the Punjab a very considerable amount of illicit distillation, which now forms the main difficulty of excise administration in that province. The exceptions mentioned are a small portion of the Kangra district, in which a regulated outstill system has been in force since 1884, and one taluk of the Gurgaon district, where the system described in paragraph 19 of Appendix G has this year been brought into force.

3 The following are the numbers of shops in the Punjab in each year since 1870 —

	Distilled Liquor of all kinds	Drugs
1870-71	1 042	468
1871 72	1 048	560
1872 73	1 110	576
1873 74	1 061	728
1874-75	1 126	1 098
1875 76	1 142	1 902
1876 77	1 215	1 764
1877 78	1 249	1 850
1878 79	1 253	2 111
1879 80	1 949	2 760
1880 81	1 152	2 111
1881 82	1 511	2 059
1882 83	1 540	2 081
1883 84	1 535	2 157
1884 85	1 624	2 120
1885 86	1 680	2 095
1886 87	1 723	2 220
1887 88	1 917	3 500
1888 89	1 904	3 639

33 The increase in 1887 88 and the following year is apparent only as previous to that year it had been the custom in many districts to include in the returns the number of leases only, although some of them might include more than one shop. In that year instructions were issued to ensure that the returns showed correctly the number of separate shops. Nevertheless, on the whole in this province the number of shops has increased. The explanation of this is that the central distillery system with very high rates of duties prevails throughout the Punjab illicit distillation consequently prevail in that province to a very great extent and is probably more profitable than in any other Province in India. The increase in the number of shops has been allowed as one of the means employed in attempting to cope with the evil. In numerous passages in the Excise Reports of past years the reason assigned for the establishment of new shops is that just mentioned. There is no doubt that the maintenance of the strict system and high rate of taxation in the Punjab necessitates the grant of licenses for a larger number of shops than would otherwise be required.

34 On the introduction of the central distillery system into the Punjab in 1862 the rates of still head duty were fixed at—

R2 per gallon for spirit of the strength of London proof
R1 8 25° under proof

In 1863 these rates were raised to—

R2 8 per gallon for spirit of the strength of London proof
R2 25° under proof
R1 8 50

In 1865 the rates were increased in the Rawal Pindi and Multan Divisions and the Hazara Districts to—

R3 per gallon for spirit of the strength of London proof
R2 8 25° under proof
R2 50

In 1877 these higher rates were extended to the whole province with the exception of the Umballa and Hissar Divisions, which adjoin the North West Provinces. There has been no change since. The levy of license fees for sale in addition to the still head duty raises the total taxation of country liquor per gallon to a very high figure in the Punjab.

MADRAS

35 In a minute by Sir Thomas Munro dated 1807, in which he discussed the respective merits of the farming and the outstill systems it is stated that arrack 'has for ages been manufactured and sold in all places subject to no other restraint than that of taxation'.

36 When the territories in Madras came under British administration the system found in force was the farming system, apparently quite unrestricted, the farmer having merely to pay his yearly rent and being left free to manufacture as he pleased and to establish shops in such numbers and in such places as he thought desirable.

37 The farming system was continued by the early British administrators. It is not clear how soon restrictions as to the number of shops, and in other respects, began to be

imposed, but in the early years of this century considerable discussion took place regarding excise regulations. In 1803 the question arose whether the Bengal system of licensing and taxing each still separately was not preferable to the farming system, and whether the direct management of the revenue would not be preferable to either of those systems, involving as they did, the letting in farm of the revenues. The Board of Revenue and the Government of Madras considered that the objections based on general principles to farming the revenues did not apply "to the extent, as in the present case under restrictions an article of luxury by no means necessary, may even detrimental to the public weal." It was declared that the object held in view was "to restrain and regulate" the consumption of liquor and the opinion was expressed that the health and good order of the people which were objects of far more importance than the augmentation of revenue would be more surely promoted by the farming, than by the outstill system. The result of the discussions was the passing of Regulation No. I of 1808. It provided that the exclusive privilege of manufacturing and selling arrack should be farmed in each district and that the place at which distillation and sale might take place should be determined by the Collector. The separate licensing of each still was also authorised as an alternative and Collectors were recommended by executive instructions to try both plans in different parts of their districts. The second plan the outstill system, was tried in a few districts but soon discontinued and in 1815 the farming system restricted and regulated according to the direction in the Regulation was in force throughout the Presidency except in the town of Madras where a special system of direct management was maintained.

38 Regulation I of 1820 amended the law by authorising the treatment of toddy and other fermented liquors in the same way as spirits by allowing Collectors to return the manufacture and sale under direct management where that was deemed profitable to farming by providing penalties for breaches of the rules and by giving more extensive powers to the Board of Revenue to frame rules for the regulation of sale and for all details of management and control.

39 The law remained in force for over forty years and under it the farming system was universal with the exception of the town of Madras regarding which a special Act was passed in 1852. In 1841 proposals to raise the rates of taxation were discussed but ultimately abandoned, district officer being merely enjoined to enforce strictly the prescribed minimum retail prices.

40 In 1864 Act III of that year was substituted as the Excise Law of Madras. The two main alterations were the grant of power to levy an excise duty on the quantity of liquor manufactured in lieu of an annual payment for the farm and the reservation of the right to suppress the home manufacture of fermented toddy where that privilege was likely to be used as a cloak for illicit sales or distillation.

41 In 1869 the power conferred by the Act of 1864 was brought into operation in one district and the monopoly of Ganjam was given to a contractor with the condition that he should pay a fixed duty on every gallon issued. This system was continued in Ganjam and extended to four other districts three years later. In the later contracts for these five districts the condition known as that of a "minimum guarantee" appears at first assuming the form that if the duty realised did not reach a certain sum the Government should have a right to cancel the contract and subsequently in the form in which it was afterwards adopted in Bombay namely that the monopolist undertook to pay a certain minimum sum as duty even though the issues were of a quantity on which a smaller duty was payable.

42 In 1871 an officer was placed on duty to prepare a complete report regarding excise matters and to make recommendations for the improvement of the existing system. In 1875 the system just described was further extended to about half the districts of the province (the spirit monopoly being at the same time separated from that for fermented toddy), and it was further extended up to 1884. In this period it was found that illicit distillation prevailed and that, owing to the absence of competition and the concentration of the business in the hands of a few rich firms and to the contractors being entrusted with all the preventive arrangements, the system was not a great success, and was open to improvement in several important respects. A Committee was appointed to report on Excise in 1884 and the subsequent excise measures in Madras have been based on the recommendations of that Committee.

43 From 1st October 1884 the system last described gave place in every district in which it was in force except one to that described in paragraph 11 of Appendix G under which the monopoly of manufacture was let separately from that of sale, the former being granted on condition of payment of a fixed duty per gallon and that liquor should be supplied to the shops at a fixed maximum rate and the right of sale being given on payment of a fixed fee per shop, or number of shops, or on payment of a fee determined by auction. After a

trial this gave way to the system described in paragraph 8 of Appendix G under which monopoly of manufacture is established. The law was amended by the enactment of Act 1866. Under the powers taken by it a Commissioner of Abkari was appointed, and we have ever since been vigorously pushed, the general tendency being to extend the same last mentioned.

44 The following table shows the number of shops in Madras in each year from 1875-76 to 1887-88.

	Still and Liquor of all kinds	Toddy	Drugs
1875-76	20,968	19,761	
1876-77	17,205	20,683	
1877-78	13,923	19,645	
1878-79	16,755	18,844	
1879-80	16,293	16,326	
1880-81	15,321	16,554	1,238
1881-82	16,000	18,540	1,026
1882-83	18,072	18,291	1,098
1883-84	17,870	18,727	1,117
1884-85	19,970	19,669	1,107
1885-86	20,201	14,214	1,073
1886-87	27,546	15,933	1,175
1887-88	21,021	22,549	1,171

45 The rates of duty in Madras also as in Bengal and Bombay, vary in different districts over, in that Presidency the change of system which took place in 1844 renders it difficult to make a comparison of the fixed rates after that date with those before it because before that time no separate license fees were levied in addition to the still head duty. The comparison in that province must therefore be of the total incidence per gallon of the fixed duty and license fees combined. The information is given in the enclosures of the Madras letter accompanying this. It will be seen that the incidence has considerably increased.

North Western Provinces and Oudh

46 The early history of excise in the North Western Provinces is the same as that in Bengal, the two Provinces being under the same Administration till after 1832. The farming system which was found in operation when the territories came under British rule, was continued with restrictions in the number of shops, and in regard to other matters, being introduced and made more stringent from time to time. Between 1813 and 1824 the Central Distillery system was tried and considered to be unsuitable. The 'Directions to Revenue Officers,' issued in 1838 after the separation of the Province from Bengal mentioned the Central Distillery system as an alternative to the farming system. Act XXI of 1856 also authorised establishment of that system but it was not introduced anywhere. And in 1859 the Government in reply to the reference from the Government of India, opposed the introduction of the Central Distillery system on the grounds that it had failed when tried in Bengal and that the existing systems secured as high a duty as could be obtained without exposing consumers to illicit practices or unduly encouraging consumption. The systems then in vogue in the North Western Provinces were the licensing of single stills and also of shops and payment of fees fixed by the Collector and the farming of manufacture and sale usually for one year for subdivisions—the farm of a whole district was seldom resorted to—on payment of rents fixed by public tender. Collectors had discretion to resort to auction instead of tender, but this discretion was seldom used. In the neighbouring Province of Oudh, however, after the confusion which followed the annexation of the Province and the Mutiny passed away, the Central Distillery system was uniformly adopted from May 1861 in the Province in which it still prevails in Northern India. The still head duty was fixed at Rs 1 for spirit of higher strength than 25° under proof and 12 annas on lower strengths. Sales were at first made on licenses without fees, but fees were subsequently levied.

47 The views of the North Western Provinces Government altered in regard to the Central Distillery system and that system was introduced in nearly the whole of the North Western Provinces from May 1853. The rates of duty were fixed at 12 annas a gallon for spirit of lower strength than 25° under proof and one rupee for spirits of higher strength. The subsequent changes in the rates of duty will be shown below.

48 The licenses for retail sale were at first sold by auction, and the receipts from these formed a large part of the Excise Revenue. In 1867-68 an experiment was tried in one district with the object of allowing the number of shops to be fixed by the ordinary open

ration of competition instead of the district authorities in this experiment the still head duty was relied on as the main part of the tax on liquor licenses were granted to open shops on payment of a low fixed license fee at any place for which application was made except that for police purposes two shops were not allowed within 200 yards of each other. The result was that while the number of shops actually opened was somewhat less than the number fixed as the limit in the previous year by the authorities, the receipts from still head duty rose from Rs20 000 to Rs50 000. The inference was that there had been a large sale of illicit spirit on which no duty had been paid under the previous system and that the effect of unrestricted competition among the shop keepers when the artificial limitations in their number were removed, was to cause them to sell licit instead of illicit spirit although as a fact the number of shops was not increased. The next year the Excise Commissioner proposed that this plan should be tried everywhere, and that licenses for shops should be granted at a low fixed fee uniform throughout the Province to all respectable applicants. It was anticipated that the number of shops would increase at first but that the effect of competition would soon be to reduce the number to that really required for the convenience of the public.

49 These proposals were approved by the Government, but with a modification which deprived them of any value they might have by excluding the factor—free competition—which it was hoped would regulate the number of shops in a more effectual and beneficial manner than the local estimate of the requirements by the Collector was capable of effecting. The modification was the restriction of the number of shops to what it was in the previous year. In the next year 1870-71 a change was made, and the following rule laid down —

“The Collector will fix the number and locality of the different shops, and determine their letting value according to the advantages possessed by each. It is not intended that they should, as a rule be put up to public competition but competition may be resorted to by the Collector and taken into account in determining the sum at which each shall be leased. To work this system effectively careful inquiries will be necessary into the amount of liquor sold the distribution of the drinking population the price at which liquor is obtainable and many other points affecting the profitableness of the several localities.”

50 This rule remained in force for many years, but the difficulties in the way of obtaining accurate information of the kind required to work the rule effectively have led to the reversion generally to the practice of putting up the shops to auction.

51 The experience of the working of the Central Distillery system from 1863 to 1870 proved that it had been much too extensively introduced, and that it had been applied in many tracts in which, under the circumstances which existed its success was almost hopeless. Illicit practices were believed to be largely prevalent in those tracts, and this conclusion was proved to be correct by the comparison of the figures of revenue of the years before and after the farming system was re introduced in certain districts. Large increases in apparent consumption occurred in those places which it was impossible to explain by a sudden and startling change in the habits of the people, and which were explainable only by the existence of illicit practices in previous years.

52 In 1873 the Local Government expressed its conviction “that smuggling or the sale of illicit liquor was going on to a very large extent in several districts” and that in some of them statistics rendered it probable not only that the illicit sale of liquor existed, but that it was on the increase.”

53 In 1863 the only two tracts not brought under the Central Distillery system were the districts of the Jhansi Division which were surrounded by Native States and the mountainous district of Kumaon.

54 After 1871 the Farming or Outstill system was re introduced successively, for the reasons above indicated into portions of several other districts, the names of most of which will be found in extract (6) in Appendix C.

55 In 1877 a Committee was appointed to report on excise matters, and in accordance with its recommendations numerous measures were adopted for the improvement of the administration. A selected assistant was placed in charge of excise in each district, and to reduce the temptation to smuggling and the prevalence of malpractices in issuing spirit at the distilleries the rate of duty was fixed at a uniform rate of one rupee irrespective of strength. The “Modified Distillery System,” described in paragraphs 14 and 15 of Appendix G above, was also proposed and in the following years was tried in some districts it was, however, found to be a failure and has been abandoned in all but an insignificant area.

56 The number of shops in the North Western Provinces and Oudh in each year since 1876-77 are given in the following table figures for early years are not available for Oudh —

	Distilled Liquor of all kinds	Tax	Drugs
1876-77	7 136	1 472	29 8
1877-78	7 388	1 531	3 552
1878-79	7 790	2 202	3 756
1879-80	8 328	2 623	3 752
1880-81	8 799	3 842	5 276
1881-82	9 019	4 042	5 324
1882-83	9 154	4 084	5 877
1883-84	9 695	4,239	6,000
1884-85	8 627	4 91	5 842
1885-86	8 310	4 102	4 667
1886-87	8 212	4 300	4,943
1887-88	8 112	4 135	4 962

The number of liquor shops is now higher than it was in 1876-77. The number increased year by year up to 1883 when it amounted to 9,635 since that year there has been a steady decline. As in the case of the Punjab, the increase in the earlier years had for its object the diminution of illicit practices. In reviewing the Excise Report for 1876-77, the Lieutenant Governor expressed the opinion that the number of shops in distillery tracts was quite sufficient and after noticing the variations in different districts said 'it is impossible to conceive that the taste of the people is as capricious as the allocation of shops by Collectors'. The Excise Commissioner's Report for 1882-83 it was said 'Shops should be so distributed that a man determined to drink may do so without an amount of inconvenience which might militate smuggling or illicit distillation, but at the same time it is not desirable that a Government Department should act the pushing publican and establish shops in every prominent locality'. In the same report it was observed that 'in most districts we have to combat protected malpractices rather than a tendency toward an excessive consumption of licit liquor'. Thus it will be seen that the increase in the number of shops was made designedly with the object of diminishing the illicit practices which always are more difficult to check under the Central Distillery system than under any other. But the reduction in the rate of duty diminished the temptation to these evils, and this added to the greater attention paid to Excise administration by district officers since 1877, has rendered it possible to reduce the number of shops considerably since 1883.

57 The rates of duty have varied as under in the North Western Provinces and Oudh

58 In Oudh the rates fixed in 1861 were—

R a	
1 0	for strengths higher than 25 U P
0 12	lower 25

In 1862 the latter rates were raised to R2 and R1 8. But in 1863 they were reduced to those of 1861.

In 1876 the Chief Commissioner of Oudh in reply to a suggestion from the Government of India, expressed his readiness to raise the rate of duty to that in force in the North Western Provinces, R1 8 a gallon. But as the North Western Provinces Government in the meantime proposed to reduce the rate for the reasons stated below, and it was desirable to have the same rate in both Provinces the Oudh rate was altered in 1877 to a uniform rate of one rupee a gallon irrespective of strength at the same time as that rate was adopted in the North Western Provinces.

59 In the North Western Provinces the rates fixed in May 1873 were—

R a	
1 0	for strengths higher than 25 U P
0 8	lower 25

In October of the same year these rates were raised to R2 and R1

In 1864 it was thought necessary to fix different rates for spirit distilled from mohwa and from molasses. For the former spirit Rs 1 and 8 annas were fixed, and for the latter Rs 1-8 and 12 annas. In 1866 these rates were raised to Rs 1 8 and 12 annas and Rs 2 and Rs 1 respectively. In 1867 the malpractices connected with the testing of strength led to the abolition of the differential rates for different strengths, and the duty was fixed at a uniform rate of 8 annas for mohwa spirit and one rupee for molasses spirit. In 1869 the rate for both kinds of spirits was raised to Rs 1 4 and in 1870 to Rs 1 8. In 1876, the Local Government, in reply to a suggestion from the Government of India that the duty might be raised, said —

“There is a strong consensus of opinion that the present rate, so far from being capable of increase, is too high and should be lowered. The still head duty *plus* license fees falls on undiluted liquor at about Rs 2 8 the gallon and from the review of the Excise Report for 1873-74 His Excellency in Council will learn that in many districts the competition of illicitly manufactured liquor is on the increase. The loss of revenue is doubtless not wholly due to illicit distillation encouraged by a high rate of duty, for it is probable that much liquor leaves the distillery which pays no duty and that the revenues are thereby defrauded but in the eastern part of these Provinces especially the facilities for the manufacture of native liquor from the mohwa tree are so great that the imposition of any but a light duty must certainly lead to illicit distillation. The best way of raising the excise revenue is still under His Honour's consideration. But in a country in which the means of distillation whether from molasses or from mohwa, are to hand and in many parts of which the competition from foreign territory is lively, it is impossible to raise the duty.”

In accordance with these views the Government of the North Western Provinces in 1877 proposed that the rate should be reduced to Rs 1 per gallon on the grounds that ‘this would greatly diminish the inducement to illicit manufacture’ and that ‘complaints have been numerous that the present rate of duty in the North Western Provinces is so high as to have put duty paid spirits beyond the means of the majority of the drinking classes, and given rise to much smuggling and illicit manufacture’.

The Government of India reluctantly sanctioned this measure. It has undoubtedly had a considerable effect in reducing illicit practices in the North Western Provinces, complaints of which are now less common than formerly. The Government of India has, however for some time been disposed to think that the rate is too low, and that illicit distillation and smuggling might now with the more efficient administration which has been secured in consequence of the greater attention paid to excise matters in recent years be kept in check even if the rate were raised. This view was not for some time pressed on the Local Government because of the known danger in interfering with the discretion of Local Governments in these matters. The Lieutenant Governor has however recently been requested to consider whether the rate of duty should not now be raised.

APPENDIX K

THE EXCISE SYSTEM OF BARODA

Extract from a memorandum by Rao Bahadur Lallubhai Gordhasdas

- 11 Baroda has declined to furnish the akbari statistics called for by Government. Such as I have been able to collect from various sources will be presented below —

Baroda.

12 In 1887 there were altogether 445 country spirit shops in the Navsari division, which is an area of 1,940 square miles and a population of 287,542. This gives one liquor shop to 36 square miles and 646 inhabitants.

13 The number of country spirit shops in the Surat district in the same year was 305 in an area of 1,662 square miles and a population of 614,198. This gives one shop to 5.45 square miles and 2,014 inhabitants, as against one shop to 4.36 square miles and 646 inhabitants in the neighbouring Gaikwari district of Navsari.

14 Excluding the 58 country spirit shops in the city of Surat comprised in an area of about 10 square miles containing 109,814 inhabitants, the ratio of the remaining shops to the area and population of the Surat District ~~minus~~ the city is one shop to 6.70 square miles and 642 inhabitants as against one shop to 4.36 square miles and 646 inhabitants in the Navsari district of the Baroda State.

15 Statistics of liquor consumption are available for the four years 1883-84 to 1886-87 for the portion of the Navsari district in which the central distillery and still head duty system was in force in those years. The average annual consumption for that period comes to 39,551 gallons 25° U P in a tract containing 685 square miles, 201 liquor shops, and a population of 191,692. This tract comprises the talukas of Velachha (including Kathor but excluding the Vakal Petha), Kamrej, Palsana, Mahua, Navsari and Gandevi.

16 The talukas of the Surat Collectorate which adjoin the said tract of Baroda territory are Olpad, Choras, Mandvi, Bardoli, Jalalpor, and Chikhli. They have a collective area of 291 square miles and a population of 477,730. The average quantity of liquor sold annually in 228 shops in these talukas during the four years 1883-84 to 1886-87 was 205,945 gallons ° U P.

17 The consumption of spirit per head of population and the ratios of liquor shops to area and populations in the above mentioned parts of the Gaikwar's district of Navsari and the British district of Surat are shown below —

	Navsari	Surat
Number of square miles to a liquor shop	3.41	5.64
Number of population to a liquor shop	954	2,095
Consumption of liquor 25° U P per head of population (drams)	35	21

18 If the city of Surat, like which there is no large city in the Navsari district, is excluded, the comparison would be more unfavourable to Navsari as will be seen below —

	Navsari	Surat
Number of square miles to a liquor shop	3.41	7.54
Number of population to a liquor shop	9.4	2,164
Consumption of liquor 25° U P per head of population (drams)	35	17

19 There are many more liquor shops in Baroda territory than in British territory within a distance of two miles from the undermentioned frontiers —

	Liquor shops within two miles of the frontier	
	British.	Gaikwar's
Eastern frontier of Olpad Taluka	4	7
Eastern and southern frontiers of Choras Taluka (including Sachin State under British management)	16	24
Northern Frontier of Jalalpor Taluka	5	17
North eastern frontier of Chikhli Taluka	2	4
Southern and western frontiers of Bardoli Taluka	12	40
Western and northern frontiers of Mandvi Taluka	8	13
Frontier of the Gaikwar's taluka of Gandevi	17	19
TOTAL	64	124

20 When lists were prepared in 1887 of the British and Gaikwari villages situated within two miles of the frontier between the Viramgam, Sanand, and Daskroi Talukas of the Ahmedabad Collectorate, and the Vadavli, Kadi, Kalol and Debgam Talukas of the Kadi district of His Highness the Gaikwar, with a view to stipulate for the non establishment of liquor shops in any of those villages, it was found that there were 86 villages of the Gaikwar with a population of 40,403, for the supply of whom 17 liquor shops were maintained while on the British side the total number of villages was 117 with a population of 12,297, with only 10 liquor shops for their supply

21 The ratios of liquor shops, as they existed in 1887, to areas and populations in some of the talukas of the Baroda district and in the adjacent British talukas are shown in the following table:—

Names of Talukas.	Whether British or Gaikwari	Area in Sq. are Mile	Population	Number of Liquor shops	Age of population to shop	Age of population to shop.
Cheranda	Gaikwari	226	61 805	11	20 54	5 619
Broach and Amod exclusive of Broach City	British	476	112 921	13	36 61	8 686
Padra	Gaikwari	181	86 705	22	8 23	3 941
Jambusar	British	373	77 772	7	53 28	11 110
Baroda (exclusive of Baroda City)	Gaikwari	369	90 084	19		4 742
Patlad	British	270	196 026	50	16 26	3 920
Borsad		218	143 321	10	5 40	14 282
Anand		243	154 118	10	21 80	15 412
Nadiad		224	162 256	9	24 30	18 028
Matar	Gaikwari	217	78 279	3	21 89	21 093
Jarod		375	65 522	3	72 33	1 040
Sankheda		177	51 645	9	5 95	5 738
Kalol including Halol & Letha		415	76 522	15	19 68	5 101
Tilakvada	Gaikwari	37	7 529	8	27 67	941
Sankheda Mewas	Under British management	311	53 214	40	4 62	1 330
					7 77	

22 The Dabhoi and Sinor Talukas of the Baroda district do not march with British territory, and have therefore been omitted in the foregoing statement

23 The total abkari revenues of each of the districts of Baroda for each of the years 1883-84, 1884-85, 1885-86, and 1886-87 for which information is available are compared below with the total abkari revenues of each of the British districts in Gujarat for the same period —

NAMES OF DISTRICTS	Population	Revenue for 1883-84	Revenue for 1884-85	Revenue for 1885-86	Revenue for 1886-87	Ratio of population to receipts for 1886-87
Baroda		R	R	R	R	R a p
Amreli	147 468	3 587	4 023	3 464	6 396	0 0 9
Kadi	988 487	59 930	77 800	69 557	79 557	0 1 3
Baroda	756 807	1 14,993	1 25 576	1 27 555	1 61 215	0 3 5
Nasari	287 549	1 96 315	4 69 479	4 08 359	4 03 803	1 6 6
Total for Baroda	2 180 311	3 74,825	6 76 978	6 08 935	6 50 971	0 4 9
British						
Ahmedabad	856 924	1 08 761	1 72 269	1 71 693	1 76 194	0 3 3
Kaira	801 800	22 891	24 610	24 622	24 195	0 0 6
Janch Mahals	255 479	20 774	26 703	31 901	36 089	0 2 3
Broach	426 930	1 38 104	1 66 749	1 68 086	1 67 185	0 9 2
Surat	614 198	8,02 529	7 43 062	8 08 107	8 23 251	1 5 6
Total for British Districts	2 807 731	10 99 062	11 33 384	12 04 409	12 27 354	0 6 10

24 Amreli, which lies in Kathiawar, is not comparable with any of the British districts. It is entered here only to show that an increase of abkari revenue has taken place in that part though it is outside of the pale of the influence of the Abkari Department

25 Taking the revenue of each district for 1883-84 as Rs100, the proportions of the amounts realised in subsequent years are as under —

	1883-84.	1884-85	1885-86.	1886-87
<i>Baroda</i>				
reli	100	112	97	178
li	100	130	116	188
oda	100	109	111	140
year	100	234	208	206
<i>British</i>				
medabad	100	158	167	163
ra	100	108	108	108
ich Mahals	100	100	119	134
ach	100	121	122	121
at	100	92	101	103
Total for Baroda	100	166	162	173
Total for British Gujrat	100	103	110	112

APPENDIX L

EXTRACTS SHOWING THE DIFFICULTIES IN WORKING THE CENTRAL DISTILLERY SYSTEM IN MANY PARTS OF INDIA

(1) *Extract from the Excise Administration Report of Central Provinces for 1872-73*

Thus the system in force in these provinces continues to be a mixed one, and a consideration of the position and circumstances of most of our districts shows that the sudder distillery system, if carried out in its integrity, must be accompanied by an ever falling revenue and an ever-advancing element of smuggling and illicit distillation. The provinces are enclosed on all sides either by Native States or by tracts of British territory in which the farming system of abkari management prevails with liquor cheap and everywhere accessible. From the facilities for smuggling thus presented by a long stretching boundary of several hundred miles, only five districts are exempt, while as regards illicit distillation, the vast areas of hill, forest and waste common to many districts only dotted here and there with scattered hamlets inhabited chiefly by a spirit drinking population afford opportunities too great to be resisted. It was to meet circumstances of this character that contract stills were originally introduced and their extension from time to time becomes a necessity with the view of protecting the revenue interests of Government.

(2) *Extract from the Central Provinces Excise Report for 1872-73*

The difficulties attending the efficient Abkari administration of the Hoshangabad district are no doubt considerable. The district is in the main a narrow valley, the whole northern border stretching for 150 miles along the Narbada, which, easily fordable for several months of the year alone divides it from the territory of Indore and Bhopal. While on the British side, under the present system, liquor is dear and difficult to procure across the river in the Native States the supply is free and unrestricted, and at a price so low as to present a temptation almost irresistible to the smuggler. Again, along the whole southern frontier of the district the country is wild and hilly affording facilities for illicit distillation, so that on all sides the best energies of the district authorities are frustrated by irregular practices which existing establishments are powerless to suppress. It is true that smuggling and illicit distillation are not novel features in the Abkari administration of the district, but this makes it all the more certain that so long as success in these ventures is the rule and detection the exception the profits are too considerable to cause the trade to be abandoned. A modified system to suit the requirements of the district is the only effectual remedy, and this will be proposed in a report to be shortly submitted to the Chief Commissioner on the general abkari arrangements of the province.

(3) *Extract from the Burma Excise Report for 1870-71*

"The discontinuance of the distilleries in these two towns and the obligation imposed on the farmers to procure their supplies of spirits from Maulmain have tended much to depreciate the value of these farms, simply because the generality of the people (specially the Chinese) do not like the spirit distilled in Maulmain. At Mergui the Deputy Commissioner states that illicit distillation has increased all over the district, and that a considerable quantity of rum is smuggled from Penang, where it can be obtained at half the rate charged for by the distiller in Maulmain. The central distillery system ever since it was introduced has done more harm than good, and there is no doubt that it will be good policy to re-open the local distilleries."

"He is satisfied from the statements of many experienced officers in the best position to form an opinion on the subject, coupled with the great falling off in the consumption of duty paid spirits, that illicit distilleries are in full working force, without check or hindrance throughout the country. If any further proof of the correctness of this view were wanting it is to be found in the fact that within the last few weeks the police, while employed in searching for dacoits in the suburbs of one of our oldest civil stations, Mergui found a large number of stills actively at work, and seized some 170 jars of illicit spirit. Of the use of illicit country spirit, that is, spirit prepared after the native fashion—a weak and comparatively harmless liquor—the natives of this province have hitherto been entirely debarred, though, as shown above, their wants have naturally enough been met by the enterprise of illicit distilleries, while upon those who have scruples or fears regarding the use of illicit spirit, we have forced the consumption of an expensive, ardent spirit procurable at a long distance, and prepared after the European fashion."

(4) *Extract from Burma Excise Report for 1884-85*

"Rangoon distillery liquor is unpopular, and there can be no doubt that these licenses are made use of to cover the sale of illicit liquor, over the manufacture of which (except in the neighbourhood of Bassein, where there is a special excise officer) there is practically very

title check The remedy for illicit distillation will probably have to be sought for in the establishment of a system of outstills under the supervision of a special Excise establishment each district. The experiment of the Bassein distillery has only been a partial success."

(5) *Bengal Excise Report for 1861-62*

"During the year 1862-63, most districts of het Nuddea, Bardwan, Rajshahye, and Dacca divisions will be entirely under the fixed duty system In the Bhagulpur and Patna Divisions experiments are being made but the system is by no means so well adapted to the spirit in use in those divisions as it is to that of Lower Bengal in which the spirit is distilled from molasses and averages about 2 1/2 per cent. below London proof while that in vogue in Behar is extracted from the mohwa flower which is produced in every jungle The spirit itself is extremely weak, it has been proved and found to be as low as 92 per cent below London proof Such spirit will not bear transport and the sudder distilleries from which it is to be supplied must be placed at very short distances from one another, which entails increased expense"

(6) *Extract from Bengal Excise Report for 1886-87*

One other cause that I have not touched on is that the spirit distilled from the mohwa is transported to distances very ill the distillers not having the means of properly securing it from the air In the sparsely populated country, the distilleries are necessarily at a great distance from each other It is not that we have an insufficient number of distilleries,—we opened more than we could afford to keep open it is that the system is unsuited to the requirements of the country the habits of the people, the quality of the material, and the imperfect mode of manufacture adopted

If the object of excise be really and truly the suppression of the use of intoxicating drinks I have no doubt that a persistence in the fixed duty system will greatly tend thereto but it must not be forgotten that there is another aspect in which it has to be regarded If the restriction is so great as to discourage altogether some from indulging, it must also have the effect of all restrictions carried to excess, *i.e.*, giving an impetus to illicit distillation, and there is nothing that has so much set me against the system as the number of persons I have lately seen undergoing imprisonment in the common jail for offences against excise laws

With the process of manufacture so simple material close at hand and owing to the nature of the country, and sympathy of the people detection so unlikely, it must be difficult to resist the propensity to indulge in what must be regarded by the people as no crime, though illicit

The general result appears to me to be as bad as ever In order to see how each of the distilleries had been working I called for a detailed statement of spirit vendors from each district, showing the quantity of liquor drawn by each shop during a particular quarter, and giving other information Though little confidence can be placed on some of the figures entered in the statement which I have received they I think establish the general fact that a large number of abkars do regularly work at a loss, but as no man would carry on his trade at a loss for any time it is evident that the abkars under shelter of their licenses, defraud the Government of a large portion of Excise revenue either by practising illicit distillation, or by connivance with the distillery darogahs, or both It may be taken for granted that any man paying monthly duty on less than 12 gallons of liquor made from mohwa can make no profit from the sale of that liquor These are self evident conclusions, but fraud is difficult of detection

No amount of zeal and energy on the part of the abkari officers can avail against the inherent evils of the sudder distillery system, when this system is applied to a sparsely populated country, and a country where, owing to inundations, all communication is cut off during three months of the year over a large area.

It is an unceasing uphill struggle, where every body and everything is against the Government officer

I have paid great attention to abkari I have done all I possibly can to make the sudder distillery system answer in this division Yearly I see the revenue fall off in the regulated and non regulated districts I do not believe that a proportionate decrease of drinking takes place There may be some decrease in the interior, but there is more drinking in the towns where the people are sacrificing the revenue to a theory I am convinced the revenue will go on decreasing

(7) *Extracts from the Special Report on the Administration of Excise Revenue from Country Spirit in Bengal, 1870*

Unquestionably the sudder distillery system has not answered the expectations of those who introduced it The foundation stone of this system is "the levy of the duty on the usual quantity of spirit which passes into consumption" This as a theory is perfect, but

though it may appear a paradox to say so, there is reason to doubt whether in those districts to which the system is least applicable the object above defined was not better secured under the old system. In such districts a very large amount of liquor now goes into consumption which pays no duty whatever. Some of this comes from illicit distillation by unauthorised distillers; a great deal comes out of the sudder distilleries themselves, for no efficient check has been discovered against the concerted action of distiller and distillery mohurrir, whereby the former pays duty on only a portion of the liquor he distils and sells.

It has resulted that the admirable theory that no spirit should be distilled save under supervision, and that all spirit consumed should come under full taxation, has been applied with even ordinary success in large towns or populous districts only, and that on the other hand, there has been in some districts an increase in the use of ganja and opium and in others an increase in the consumption of tari and pachwai—the latter which is largely brewed for home consumption escaping, when so brewed, all taxation.

(8) *Extract from the Bengal Excise Report for 1870-71*

From what has been now stated it will readily be perceived how much the successful working of central distilleries depends on the honesty of the Excise establishments in charge of them, and how easily the revenue may be injuriously affected by any collusion between them and the distillers. The closest supervision cannot more than very partially prevent spirits being passed out on payment of a lower rate of duty than should have been levied with reference to their strength, or sometimes without the levy of any duty whatever.

(9) *Extracts from the Bengal Excise Report for 1872-73*

As already stated the enhancing of the price of liquor is one of the results of the sudder distillery system. To a certain point this is an advantage, beyond that it is injurious in every sense. His Honour is aware that the Member in charge is no advocate for the universal extension of the sudder distillery system, which has been the result of orders from Government. Mr Money has always been opposed to the introduction of the system except in towns or thickly populated districts where means of communications are easy. Everywhere else the system is, in his opinion, a signal failure. Under it illicit distillation thrives without the possibility (regard being had to the tools we work with) of efficient check, while the Government is swindled not only by the illicit distillers but by its own servants in charge of distilleries who collude with the shopkeepers. The various modes of appropriating the profits which should go to the public treasury are detailed in paragraph 84 of this report. Answers to the circular order there referred to have come from all the Commissioners and district officers, but no practicable suggestions have been made to remedy the evils pointed out, nor could such be made for the evils are inseparable from the system itself. Mr Money would repeat what he has pointed out often before. As a theory the sudder distillery system is perfect. In practice it fails because its success depends on the honesty and zeal of the distillery establishment and of the mofussil police. We cannot obtain the first. Men who will accept the post of distillery darogah are not generally men of the best classes and the temptation to cheat the Government is so great owing to the large profits made, and the small chance of detection that a much higher scale of salary would probably fail in supplying a sufficient resisting power. As to the police illicit distillation prospers in spite of, or perhaps because of them. If an unusual stir is made by the Collector and Magistrate a few cases come to light, are prosecuted and then matters revert to their former condition. In towns, however, illicit distillation cannot exist without detection, for the smell of distillation betrays it. In towns also, at least in the sudder station towns much closer supervision can be exercised by the Collector or his deputy, and the good understanding between the darogah and abkars is not therefore productive of the same effects as in the interior, though even there Government is cheated.

It is only within the last two or three years that district officers generally have given any attention to the excise. As they learn to understand the subject, the evils which are connected with the sudder distillery system force themselves on their notice. More than one officer mentions as a proof of the rascality which is common that many licensed shopkeepers carry on their trade at a loss, that is, that the profit which it is possible for them to make on the small quantity of liquor the distillery books shew them to have taken out, paying duty, would not cover the barest necessary expenses of the business. Mr Bayley's notice of this fact is referred to in paragraph 61 of this report. There is, of course, but one explanation, namely that a large quantity of liquor is sold which pays no duty, liquor obtained either from the distillery under an arrangement with the darogah, or from an illicit still. It is impossible to furnish a stronger proof of the weak points of the sudder distillery system than is supplied by the existence of those shops which continue being worked at a loss.

*, and he now desires to say only a few words regarding an excise revenue on spirits and drugs. He considers that this source of revenue admits of expansion. We have for some years past endeavoured to raise our revenue of liquor by means of a still head duty, and to enable us to do this we have forbidden all distillation except at certain central distilleries which are under supervision. We have lost considerably in revenue but we felicitate ourselves on having put a stop to excessive drinking. But this measure has been a costly one generally. It has added very much more to the cost of liquor than the tax yields to Government. By compelling persons to distil at one particular place we have established practical monopolies, and have forced people to carry on their manufacture under circumstances of difficulty and restraint. The article is manufactured at a distance from where it is to be consumed. We add therefore the cost of carriage to the cost of manufacture. The spirit universally used in the Central Provinces is distilled from the mohwa flower, and the liquor preferred by the people is a weak liquor but this weak liquor will not remain good beyond a certain time, and will not bear transport. We have therefore taught the people to make a stronger liquor. Again, the mohwa flower is procurable everywhere, and liquor can be made in a perfectly simple manner, and we have, by artificially raising the price of liquor to so great an extent, given rise to illicit distilling. The system of central distilleries is in itself also costly, and it is believed that Government does not receive even what it should obtain from the still head duty if it were properly and faithfully levied. All these circumstances point to a modification or relaxation of the strictness of the system of levying an excise duty on liquor solely by a still head duty on liquor distilled at certain central distilleries. The direction that Government should take is to give permission to manufacture liquor at the place where it is to be consumed and where circumstances are most favourable to the manufacture taking at the same time for Government the largest revenue that can be obtained.

(10) *Extract from the Bengal Excise Report for 1878-79*

The sudder distillery system having been found to be defective in many respects and insufficient to meet the varying requirements of every district and of the different parts of some districts the Board again brought to the notice of Government in 1877-78 the practical difficulties that existed in the satisfactory working of that system. They were authorised to undertake a systematic review of the existing arrangements in each district, fixing the sudder distilleries only at central and populous places with a reasonable radius of supply, and establishing outstills in the rest of the district. Accordingly in consultation with the local officers, new arrangements have been made, and the outstill system has been either re-introduced or ended in several districts from 1878-79.

1) *Extract from the Orders of the Local Government on the Excise Administration Report in the North Western Provinces and Oudh for 1871-72*

It cannot be doubted that not only is a large quantity of native spirits manufactured in more than Government distilleries, but that also a very large quantity of the liquor made in Government distilleries is passed out of the abkani godown free of duty. Such practices cannot put an end to with the existing underpaid establishment. * * *

(12) *Extract from the North Western Provinces and Oudh Excise Report for 1871-72*

This is not the place for a lengthy description of the comparative advantages of the two systems and the question of how to improve upon the distillery system as at present worked in the North Western Provinces is still under consideration, but I may state that it is admittedly unsuited to parts of the country which are difficult of access, as the districts of the Maon Division, and also to districts, such as those of the Jhansi Division, where, owing to the contiguity of independent territory, it is impossible to stop smuggling and a contraband trade.

I may add briefly that, in my opinion, the distillery system should be abandoned, except where it can be worked in its integrity, i.e., by the levy of a duty at a standard rate on the strength of the spirit, and, as owing to the want of intelligence and honesty in the available agency, this appears impossible except at the head quarters of districts where the supervision is more efficient. I would confine the distillery system to the head quarters town of each district, and to such radius round it as may be in each case separately determined on.

The reason the distillery system was given up was that the district was supplied with out liquor from Native States or the people crossed the border into them to supply their wants. In fixing the number of shops, therefore, the great facility of getting illicit liquor to be considered. If the shops were too few the Native States would of course be again largely resorted to.

(13) Extract from the North Western Provinces and Oudh Excise Report for the year 1874-75

As regards the existence of illicit distillation and surreptitious abstraction of spirit from the distilleries without paying duty, nearly all officers are prepared to admit some illicit form of trade does exist. Those officers whose districts are continuous with foreign states declare that the illicit trade of these districts is owing to the facilities for distilling in those states. This is without doubt perfectly true of the Nepal frontier, Rewah and the Rajputana States. Nearly all officers deny the possibility of surreptitious abstraction from the distilleries, although native information goes to show this method causes a very heavy loss of revenue, and though some few officers are rash enough to assert there is no such thing as illicit distillation, still the convictions in many districts prove the fact and the inference is only reasonable that it goes on all over the country.

(14) Extract from the North Western Provinces and Oudh Excise Administration Report for year ending September 1882

As to the prevalence of illicit distillation and smuggling under the distillery system, there is ample testimony in the district reports, and the Junior Member thinks it will be convenient to bring them together in a more concentrated form.

In Budaun, for instance, the small amount of illicit liquor consumed at a large number of retail shops in that district is noticed by the excise officer. According to their purchases of distillery liquor, the transactions of these shopkeepers must be carried on either at a dead loss or for wholly insignificant return. The real fact says Mr. Dairah, is that these licenses bring in much more than the distiller cares to acknowledge, the excess sum being paid for the cloak given by his license to sales of illicit liquor. A few gallons are taken from the sudder distillery to keep up appearances, but he is convinced that the liquor mainly sold in outlying villages is that which has paid no duty except to the police and the head contractor. It is true he continues, that liquor is extensively watered, and in this way partly profits are increased, but water cannot be largely added without lowering the price, whereas the obstacles in the way of working a small illicit still are as nothing in comparison with the profits obtainable. Mr. Stoker writes as follows in regard to illicit distillation in Bareilly—

I never knew what it really was until I took charge of Bareilly excise. In addition to fine smuggling from Rampur and the frontier, the whole district was studded with illicit stills. Not merely in jungles and remote places but in the middle of villages in cantonments and in the city itself was the trade carried on.

The position of the Board in this matter should not be mistaken. It has been proved to demonstration that evasions of the Excise law cannot effectively be stopped under the ordinary or unduly modified distillery system. Their maintenance entails an endless sacrifice of revenue. The money which should decrease the public burdens goes to swell the smuggler's gains. The outstill system, it can hardly be doubted, largely diminishes if it does not altogether remove the temptation to illicit manufacture. It substitutes the consumption of duty-paying spirit for liquor which has paid no duty except in bribe to village or district police men. Successful evasion of the law cannot but prove demoralising to the smuggling and drinking classes as well as corrupting to the rural and regular police. In advocating the adoption of the outstill system for rural tracts wherein illicit distillation was believed to be prevalent or whose position on the border of Native States offered ready facilities for smuggling, the Board had only one object to put down the systematic disregard of law and the systematic plundering of the Government revenue. They desired simply to substitute the consumption of licit for illicit spirits.

In carrying out a policy of this character it was inevitable that misapprehensions should arise, and that the principles of official action should be misinterpreted. But slight reflection should have convinced opponents of the change that neither the Board nor Government were actuated by a desire to increase the Excise revenue at any cost and without regard to consequences, and that there was no intention to encourage or develop habits of drinking or to supply direct inducements to increased intemperance.

The Board are carefully watching for any evidence in support of the position that the adoption of this system involves an extension of drunkenness. But the Junior Member would deprecate the adoption of hasty conclusions based on inaccurate or insufficient methods of observation. For instance the mere increase of revenue is not in itself proof that there is a larger consumption of liquor. The change in system was advocated as a means of defeating the smuggler, and there are as yet no sufficient data for estimating the amount of illicit spirits which was sold in the districts in which outstills have been wholly or partially established. There can be no question, however, that this amount was very considerable, for the habit of a people do not change in a few months, whereas bidders for still licenses have at once offered large additional fees for the right of local manufacture and retail vend.

(15) *Extract from the Report of the Excise Commissioner North Western Provinces for 1882-83*

"No less than 153 distilleries were built, and the majority of these were ill supervised by Tahsildars, who were not made to take much interest in the work, ill managed by ill paid mohurrirs who were allowed every facility for fraud, and ill guarded by two chuprasis who, even if they had been zealous in the interests of Government, were insufficient in number and wanting in discipline for the work entrusted to them "

(16) *Extract from a Memorandum by the Financial Commissioner of the Punjab*

"the outlying distilleries as a whole are ill supervised by Tahsildars, who seldom take much interest in this part of their duties badly managed by mohurrirs on small pay, who have every opportunity for committing fraud, and insufficiently guarded by two or three ill paid and undisciplined chuprasis "

Schedule of Enclosures of Despatch No 29, dated 4th February 1890

CONTENTS

(1) Letter to all Local Governments and Administrations (except Bengal Bombay and the North Western Provinces and Oudh) No 3506 dated the 9th July 1889	265
(2) Letter to the Government of Bengal No 3507 dated the 9th July 1889	265
(3) Letter to the Government of the North Western Provinces and Oudh No 3508 dated the 9th July 1889	265
(4) Letter to the Government of Bombay No 3509 dated the 9th July 1889	266
(5) Letter from the Government of Bengal No E $\frac{3A}{4}$ 13 dated the 28th November 1889 and enclosures	266—286
(6) Letter from the Government of Bombay No 9255 dated the 6th December 1889 and enclosures	285—301
(7) Letter from the Government of Bombay No 312 dated 14th January 1890 and enclosures	301—303
(8) Letter from the Government of Madras No 20 dated 7th January 1890 and enclosures	304—311
(9) Letter from the Central Provinces No 6904—343 dated the 23rd November 1889 and enclosures	311—322
(10) Letter from the Government of the Punjab No 2348 dated the 16th November 1889, and enclosures	322—324
(11) Letter from the Chief Commissioner of Burma No 37—86 E dated the 15th November 1889 and enclosures	325—330
(12) Letter from the Government of the North Western Provinces and Oudh No 413—XIII-87 A dated the 18th November 1889 and enclosures	331—341
(13) Letter from the Government of the North Western Provinces and Oudh No 433—XIII 87 A dated the 28th November 1889 and enclosures	342—353
(14) Letter from the Chief Commissioner of Coorg No 1637—4056 dated the 18th October 1889 and enclosures	353—361
(15) Letter from the Chief Commissioner of Ajmere No 1195—720 dated the 28th October 1889 and enclosures	361—362
(16) Letter from the Resident Hyderabad No 420 G dated the 12th November 1889	363
(17) Letter from the Chief Commissioner of Assam No 3841 dated the 8th November 1889 and enclosure	363
(18) Letter from the Chief Commissioner of Assam No 2984, dated the 31st August 1889 and its enclosure namely a Memorandum by the Chief Commissioner on the Excise Problem in Assam	364—374
(19) Letter from the Chief Commissioner of Assam, No 3853 dated 21st October 1889	374—391



Enclosure of Despatch No 29 of 1890

No 3506 dated 9th July 1889

From—E J SINKINSON Esq Offg Secy to the Govt of India DEPT OF FINANCE AND COMMERCE
To—All Local Govts and Administrations (except Bengal Bombay and the N W P and Oudh)

In continuation of my letter No 3392, dated the 3rd July 1889, I am directed to forward copies of the Report of the Debate in the House of Commons on the subject of Excise administration in India, and to request that you will submit, for the consideration of the Government of India, any remarks which His Excellency the Governor of the Province may desire to make on the statements made and figures quoted in the Debate, so far as they relate to

2 I am also to ask that a table showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India in force each year since 1860 may be prepared and forwarded with your reply

No 3507 dated 9th July 1889

From—E J SINKINSON Esq Offg Secy to the Govt of India DEPT OF FINANCE AND COMMERCE
To—The Secretary to the Government of Bengal Financial Department

In continuation of my letter No 3389, dated the 3rd July 1889, I am directed to forward copies of the Report of the Debate in the House of Commons on the subject of Excise administration in India, and to request that you will submit, for the consideration of the Government of India, any remarks which His Honour the Lieutenant Governor may desire to make on the statements made and figures quoted, so far as these have reference to Bengal

2 I am to invite special attention to the following points in the Debate, and to ask that your reply may include remarks or reports regarding them —

- (a) The evidence of Mr Hudson and Mr Metcalfe quoted by Mr S Smith on pages 2 and 3 of the Report of the Debate
- (b) The allegation that there has been an increase of drinking in Bengal (pages 2, 3, and 4 of the Report)
- (c) The statement on page 4 of the Report that the Bengal Government has drawn back from its intention of carrying out the recommendations of the Bengal Excise Commission
- (d) The statements on pages 9 and 10 of the Report regarding the establishment of a liquor shop at an annual fair in the district of Backergunge in spite of the remonstrances of the owner of the land on which it was located

3 I am also to ask that a table showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India in force each year since 1860 may be prepared and forwarded with your reply

No 3508 dated 9th July 1889

From—E J SINKINSON Esq Offg Secy to the Govt of India DEPT OF FINANCE AND COMMERCE
To—The Secretary to the Government of the North Western Provinces and Oudh Financial Dept

In continuation of my letter No 3391, dated the 3rd July 1889, I am directed to forward copies of the Report of the Debate in the House of

Commons on the subject of Excise administration in India, and to request that you will submit, for the consideration of the Government of India, any remarks which His Honour the Lieutenant Governor may desire to make on the statements made and figures quoted, so far as these have reference to the North-Western Provinces and Oudh

2 I am to invite special attention to the following points in the Debate —

- (a) Mr Cairnes's description of an opium den in Lucknow
- (b) The statements on pages 10 and 11 of the Report regarding the number of shops in Etawah, Etah, Muttra, and Sitapur, and regarding the license fees at Benares

In connection with (a), a report should be submitted showing the number of opium shops in Lucknow, the fees levied, the conditions of the licenses, and the amount of opium consumed, and stating whether opium *smoking* is a common practice in the North Western Provinces and Oudh

3 I am also to ask that a table showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India in force each year since 1860 may be prepared and forwarded with your reply

No 3500 dated 9th July 1889

From—E J SINKINS Esq. Offg Secy to the Govt of India DEPT OF FINANCE AND COMMERCE
To—The Secretary to the Government of Bombay Financial Department

In continuation of my letter No 3390, dated the 3rd July 1889, I am directed to forward copies of the Report of the Debate in the House of Commons on the subject of Excise administration in India and to request that you will submit, for the consideration of the Government of India, any remarks which His Excellency the Governor in Council may desire to make on the statements made and figures quoted, so far as these have reference to Bombay

2 I am to invite special attention to the following points in the Debate, and to ask that your reply may include remarks or reports regarding them —

- (a) The allegations of Mr S Smith on page 3 of the Report of the Debate regarding the effect of the guaranteed minimum duty system
- (b) The assertion on page 8 of the Report that illicit distillation has been entirely stopped in Bombay
- (c) The allegations on page 8 of the Report that the consumption of liquor in Bombay has increased
- (d) Mr Cairnes's remarks on pages 8 and 9 of the Report regarding the increase of revenue in Bombay from (1) foreign liquor, (2) country spirit, and (3) drugs
- (e) The statements on page 10 of the Report regarding the number of liquor shops in Ahmedabad

3 I am also to ask that a table showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India in force each year since 1860 may be prepared and forwarded with your reply

No E 2^A 13 dated 28th November 1889

From—H J S COTTON Esq. Offg Secy to the Govt. of Bengal Financial Department,
To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of your letter No 3507, dated 9th July 1889, forwarding copies of the Report of the Debate in the House of Commons on the 30th April

1889, on the subject of Excise administration in India, and inviting the remarks of the Lieutenant Governor on the statements made and figures quoted so far as they have reference to Bengal

2 A copy of the papers was transmitted to the Board of Revenue and the Commissioner of Excise, and the observations recorded by the Board are annexed to this report

3 A careful retrospect of the history of the Excise administration in these Provinces was furnished to the Government of India with my letter No P 17, dated 19th February 1889, and it appears unnecessary to repeat what is there stated. As however, the strictures on the Excise administration in India contained in the speeches of Mr Samuel Smith and Mr Cairne, have special reference to Bengal, and the resolution which was carried by a majority in the House of Commons is based upon information supplied to the House by these gentlemen the Lieutenant-Governor deems it only just to himself and the Revenue administration of Bengal to avail himself of this opportunity to comment somewhat fully upon the criticism so presented to Parliament. He believes that in many important particulars the House of Commons was materially misinformed in that debate and he cannot resist the conviction that the Honourable Members who moved and seconded the vote of censure must have themselves also been misled in regard to some of the questions under discussion

4. In order to avoid misconception, I am to say at the outset that the Lieutenant Governor is aware that in the reaction which ensued in 1877 when the sudder distillery system was condemned and the outstill system substituted in its place there was a considerable increase in the consumption of liquor. The price of liquor was cheapened and other harmful results ensued. The Government of that day however, took steps to remedy the evil. From the year 1880 the number of outstills was steadily reduced and in December 1889 the Bengal Excise Commission was appointed to enquire into the working of the outstill system. This Commission collected an immense amount of evidence and its report is of the highest value. Mr Smith in his speech to the House of Commons refers to this evidence and especially to the statements of the late Babu Keshub Chunder Sen and of Messrs Hudson and Metcalfe, and bases thereon the argument that there is a rapid spread of the consumption of intoxicating liquors in Bengal. Mr Cairne speaking with more recent knowledge is more cautious in his remarks on this point but the whole tenor of his criticism is to the effect that the consumption of liquor is still increasing and that it is the object of Government to stimulate the sale of liquor to the uttermost. The one statement is as unfounded as the other. It has never been the object of the Government to stimulate the sale of liquor and the consumption of liquor is not now and for some years past has not been, increasing in Bengal. I am to invite attention to the fact that Mr Smith's argument is adduced from evidence recorded more than five years ago and contains no recognition of the material changes which were made in Excise administration in consequence of the Commission's report. Moreover out of a mass of evidence taken on both sides of the question, Mr Smith has fallen back on one side only. And although it is true that Messrs Hudson and Metcalfe in their evidence before the Commission, attributed the spread of drunkenness to cheap liquor they seem to have overlooked the other causes mentioned by the Commission, which have more largely contributed to the same result and which no improvement in Excise administration can rectify. The verdict of the Commission was that there had undoubtedly been an increase in the consumption of intoxicating articles. At the same time their deliberate opinion was that 'the primary cause of the increase' should be assigned 'to the effect of social, moral and religious changes in relaxing the restrictions which at a former period had kept large classes from indulging in spirituous liquors and in preparing these classes to take advantage of all opportunities for increased drinking afforded to them, either by their own improved circumstances or by changes in the Excise system'. It is not the case, as Mr Hudson thought, that shops had multiplied the very reverse indeed is the fact * but even if the fact were true, it seems to the

Year	No. of liquor shops (distillery and outstill)
* 1864-65	9913
1870-71	6672
1887-88	4014
1888-89	4044
1889-90	3623

Lieutenant Governor that it would have been fairer towards Government to quote to the House of Commons, not one sided evidence of this nature, but the deliberate conclusions of the Commission which had considered the whole of the evidence and had been appointed to enquire into this very subject

5 I am to repeat that the evidence upon which Mr Smith relies in his condemnation of the present policy of the Government is five years old. It was upon that evidence that the House of Commons passed a resolution that the "increased facilities for drinking produce a steadily increasing consumption, and spread misery and ruin among the industrial classes of

lie, calling for immediate action on the part of the Government of India with a view to its abatement" Mr Caine declared "The worst and rottenest Excise system in the civilized world is that of India, the worst and rottenest of the various systems of India is that of Bengal. The Lieutenant-Governor has searched through the record of the Debate to see if there was any evidence before the House which would support the censure of Honourable Members and of the House of Commons in respect of the policy of the Bengal Government at a date subsequent to the receipt of the report of the Excise Commission. But he has found no trace of such evidence and he ventures to submit that accurate information of what has lately been done in Bengal, since the receipt of the Commission's Report would have had more immediate application to the subject under discussion than any statements made several years ago before the Members of that Commission. The definite charge brought against the Government of Bengal in April 1889 is that drinking in Bengal is on the increase. The actual facts are as follows.—The orders of Government on the report of the Excise Commission were issued on the 10th March 1886. The reforms then inaugurated could only be partially introduced in 1886 & 87, but they were more extensively adopted in the two following years. The following is the consumption of distillery liquor in the past three years—

	Gallons
1886 87	1 129 056
1887 88	1 087 876
1888 89	1 087 119

During this period not only has the area of the distillery system been extended, but outlets have been restricted. Although the actual production of outstills cannot be precisely stated, both their numbers and capacity have been materially reduced as follows—

	Number of stills	Liquid capacity of stills in gallons
1886 87	3 096	111 538
1887 88	9 060	74 788
1888 89	3 414	62 868

Active measures have also been taken to reduce production by limiting the number and capacity of fermenting vats by regulating the size of stills according to ascertained local demand, and by ensuring better supervision through well organised establishments. The returns of the current year when they come to be submitted will undoubtedly show a further reduction. It is not true therefore that the consumption of liquor in Bengal is increasing; on the contrary it is decreasing and whatever may have been the case in Bengal during the years immediately antecedent to the appointment of the Bengal Excise Commission, the Lieutenant Governor appeals to the statistics now furnished as proof which it is impossible to gainsay. From the date of the orders of Government upon the report of that Commission, the amount of drinking in Bengal has materially diminished.

6 Sir Stewart Bayley has read with considerable concern and regret the statement in Mr Smith's speech that the Bengal Government has drawn back from its intention of carrying out the recommendations of the Bengal Excise Commission. The Honourable Member speaks as follows—

The Bengal Commission reported in favour of a reversal of the outstill policy and an attempt at reversal made for a year or two but as the revenue straightway fell off by 10 lakhs the Government did not like it. They gradually reverted to the old system of out stills at a time being licensed in spite of the vehement protest of the native population and we have to day the abominable outstill system going on in spite of the unanimous protests of natives and Europeans.

7 The Lieutenant Governor apprehends that the Honourable Member is not really aware of the action which has been taken in Bengal on the Report of the Commission and that the official papers on the subject were not before him when he made these remarks. They grievously represent the policy of Sir Stewart Bayley's Government. It is no exaggeration to say that far from going back on the intention once avowed, the efforts of the Lieutenant Governor, and of the Excise authorities in Bengal have been devoted honestly and strenuously, and persistently to giving effect to the recommendations of the Excise Commission. I am to point out to that Mr Smith is in error in supposing that the Commission reported in favour of a reversal of the outstill policy. What they did was to recommend the introduction of the central distillery system into a few large towns, and the adoption of a regulated outstill system in the rest of the Province. The recommendations of the Commission may be summarised as follows—

- (1) That central distilleries should be re-established in the cities of Patna, Gaya, Arrah, Chhapra, Bettiah, Mozufferpore, Lurhiana, Munger, Bhagalpore, Moorshedabad, Burdwan and Dacca.
- (2) That the outstill system should be continued elsewhere but that in each district a maximum aggregate capacity for all outstills should be fixed, and that the number of outstills and the size of each still should be determined with reference to the maximum aggregate

- (3) That the upset price of each still should be proportionate to its capacity, and should be calculated on the basis of the duty (at a rate fixed by Government) which could be levied on its outturn at a given strength
- (4) That the aggregate capacity of the fermenting vats allowed to each still should also be fixed
- (5) That a minimum price should be fixed for the cheapest sort of liquor
- (6) That excise establishments should be reconstituted on a more liberal scale

8 The principles so laid down were accepted by Government, and the elaborate enclosures which accompanied my letter No F—^P₅, dated 6th December 1888, will show the steps which have been taken to carry them out. It is not true that the Government of Bengal has failed to give effect to the recommendation of the Excise Commission for the extension of sudder distilleries. That Commission recommended that the central distillery system should be

• Paragraph 106 of the Report

reintroduced into the twelve towns already named and added*—

The question of establishing central distilleries in several other places was carefully considered by the Commission but they decided against recommending it. By the 1st April 1887 the central distillery system had been reintroduced in all the places in which the Commission recommended its introduction. One mistake indeed was made, and the outstill system was temporarily reintroduced into Hooghly and Howrah. The object was to prevent smuggling, which was reported to be rife in this tract. Conclusive evidence was, however, brought to show that the price of liquor was cheapened by the change, and that drunkenness had increased. The Lieutenant-Governor then lost no time in rectifying the error and the central distillery system has from the 1st April 1889 been again extended not only to Howrah and the Scampore sub division of the Hooghly district but also to the whole of the 24 Pergunnahs. During the current year it has been further extended to a portion of the Nuddea district and it is now proposed to extend the system to the whole area of the Burdwan and Presidency Divisions. The action taken by Sir Stuart Bayley admits of no misconstruction. The policy of the Government has repeatedly been declared and the principle is now definitely established that outstills are to be gradually abolished in one populous district after another until central distilleries are replaced in all localities suitable for their introduction. It will be seen therefore that the Government has not only given effect to the recommendations of the Commission, but has outstript them. There has been no backsliding, there has been no half hearted action in this direction as Mr Smith's remarks imply.

9 At the same time no pains are spared to improve the outstill system where outstills are retained. In the face of all the difficulties which must everywhere accompany the introduction of radical changes, it cannot be said that all the restrictions recommended have been successfully imposed but it is undoubted that great improvements have been effected, that the distiller, under the present outstill system is not free to brew as much spirit as he likes, and sell it whenever he likes, and that the levy of duty, as well as the conditions both of distillation and sale, are carefully regulated with reference to the existing local demand. A system of regulated outstills has been organised, and as the Excise Commission are careful to explain, if the producing capacity of the outstills is limited, and the revenue paid on each outstill is calculated in proportion to its capacity, there is little real difference in principle between such a system and the system of central distilleries.

10 The assertion that an anticipated loss of revenue has diverted the Lieutenant Governor from his persistent policy in enforcing the extension of the sudder distillery area and the regulation of outstills is also wholly unfounded. The last orders on this subject are contained in the Government Resolution on the Board's Annual Report for the past year, in which it is directed that "these reforms must be persisted in, although, as was anticipated their immediate result is a considerable reduction in the Excise revenue." The diminution of revenue in the current year will amount to many lakhs of rupees.

11 The Lieutenant Governor considers that he should not in this report pass over without remark the observation in Mr Smith's speech that among the native population "there is no such thing as a class of moderate drinkers, though there may be a few educated natives who have adopted English habits. A native if he drinks at all drinks to get drunk, and he drives hard bargains with the publicans for the purpose." Sir Stuart Bayley's experience of Bengal, and especially of Behar, where the drinking population is largest, enables him to assert confidently that Mr Smith has been misinformed on this point. It is not the case with the great bulk of the lower classes, who habitually use stimulants, that they drink only for the purpose of intoxicating themselves. The statement is not more true than it would be if applied to similar classes in England.

12 The Lieutenant-Governor invites attention to the following paragraphs which are taken from the Board's Report —

Regarding Mr Caine's statement that in the last report for Bengal (evidently referring to the Board's Excise Report for 1887-88) 16 officers are named in every one of whose districts there has been an increase of revenue and that only officers who can show an increase of revenue are praised it will be seen on reference to table II Appendix A of the report that the inference is by no means correct for although it happens that the remark is true in regard to District Officers this is merely an accidental coincidence and it will be found that several Deputy Collectors are mentioned such as Abdool Khaliq (Rungpoor) Mahomed El Nabi (Shahabad), and Gagan Chander Das (Pooree) who actually showed a decreased revenue. It seems hardly necessary to add that officers are commended not because they can merely show good collections, but because their general management of the department is efficient.

As to Mr Caine's remark about the noxiousness of country liquor the Excise Commission found that the point was greatly exaggerated (paragraph 10 page 128 of the Report). The common belief is that the cheap imported liquors are more harmful than the worst sort of country liquor and this view is to a certain extent justified by the fact that more premature deaths take place among educated Young Bengal who affect a taste for foreign spirits than among those who are satisfied with the more homely article.

13 I am to come now to the statements made in Mr Caine's speech regarding the establishment of a liquor shop at an annual fair in the district of Backergunge in spite of the remonstrances of the owner of the land on which it was located. On this subject Mr Caine addressed the House of Commons as follows —

During the three months I spent in India this winter I found endless instances of the praiseworthy watchfulness of Collectors and of the way in which they act upon the suggestions of the Finance Ministers who are looking hopefully to an increase in the excise revenues. Let me give an instance. In the district of Backergunge in Bengal a religious fair is held every year. For some years past a liquor shop has been established there. The agent of one of the excellent and useful associations which are springing up all over India watching the actions of Government called upon the zemindar who owned the land and urged him to refuse to supply land for the liquor shops any longer. He refused accordingly but the Collector Mr Clay of Backergunge dropped on the zemindar at once and wrote to him asking for an explanation. The zemindar called and explained and two more letters followed both of which I will read. The first is addressed to Chunder Dass farmer of corn and indigo at Lakutia.

In accordance with the order of the Collector passed to day you are directed to open your shop as usual at the mela and mela. A copy of this order is sent to the proprietor of that mela so that they may present to the Collector your objection if they have any to the opening of the afore said shop at the mela — G. C. Dutt Excise Deputy Collector.

The same gentleman also writes to Babu Behari Lal Roy and two other zemindars —

As a person named Purna Chunder Das for a fee of Rs 75, got the licence to open up a shop for the sale of wines, gin and opium at your Lakutia mela and you did not allow him place to open his shop then an order was issued on him to open his shop and a copy of that order is received by you this day present to the Collector your objection if you have any to give him land for this purpose. Up to this day you have presented no objection and given him no land for his shop. You are ordered to show an objection before the Collector within two days by which that shop should not be set up at your mela.

What does this mean? If you are anxious to have the religious festival conducted decently and in order and this Revenue Office is made upon the like a few hundred of black because of the shop not being opened. Just suppose for one moment a similar case in England!

14 The Lieutenant Governor has caused full enquiries to be made with reference to this grave imputation against the Excise authorities of the Backergunge district. The incident is powerfully described and undoubtedly it gave occasion to one of the most effective points in the course of the Debate. Had the facts been correctly reported it would have been the Lieutenant Governor's duty to take serious notice of such improper conduct on the part of the Collector and Deputy Collector. It is therefore with the greater satisfaction that the Lieutenant Governor is now able to assure the Government of India that the facts must have been entirely misrepresented to Mr Caine and that there is no foundation for imputing improper or discountenance to any of the officials concerned. What really happened was as follows —

Mela or fair is annually held at Lakutia in Backergunge at the time of the *Rajatra* festival in November. This mela as the present Collector of the district (Mr Savage) explains "is not a religious fair. It is a fair held at the time of a religious festival, but is no more a part of the festival than a Christmas fat cattle show is part of the English church service." Since 1866, or for 22 years consecutively a shop for the sale of country spirit has been opened each year at the time the fair is held. Until last November the proprietors of the land had never raised any objection to the excise shop being opened nor had any complaint of drunkenness at the mela ever been made. In November 1888, in accordance with the usual custom, the excise shop at the mela was put up to auction and leased out for Rs 75 but when the lessee went to open the shop he found that the proprietor's local agents objected to his doing so. On his reporting to this effect to the Excise Deputy Collector that officer addressed on the 19th November, a courteous letter to the proprietors in the Bengali language, of which the following is an exact translation* (which differs very widely from the brusque translation read by Mr Caine) is given by the Collector —

To the Honourable Rakhai Chandra Ray the Honourable Behari Lal Ray and the Honourable Pyari

* The honorific terms employed in the translation are the Collector's rendering of the words ordinarily used in intercourse between Bengali gentlemen.

Babu Behary Choudhary—A petition, by Babu Purno Chandra Das, has taken the settlement at fees of the ganja opium, and spirit shops in your Honours Lakutia fair, and as your Honours have not given him a site for the shop, an order (or permission) was given him for opening the shop, and a copy of the order (or permission) was sent to your Honours, so that your Honours might represent before the Collector any objection you have to granting a site, but up to the present your Honours have not represented any objection. Therefore it is now written (not ordered) to your Honours that you may within two days represent to the Collector the reason why the shop should not be opened.

The limitation of two days may perhaps suggest something of the nature of a peremptory order, but it was not intended to read as such, nor does the Lieutenant-Governor think that it was taken otherwise than as a request for an early reply from the proprietors themselves, because the mela was immediately commencing. On the next day, the 20th November, one of the proprietors wrote to the Collector that he was not inclined to allow a liquor shop to be opened at the mela. The Collector, Mr Clay, then wrote to him that he would be glad if he would explain why the objection was then raised for the first time as no such objection had been raised in former years. To this letter Babu Behary Lall Roy who is a well educated gentleman, replied on the 21st November in a communication which clearly and sensibly states the reasons why he objected to the opening of a shop. On receipt of this reply Mr Clay at once gave instructions that the shop should not be opened.

15 This plain account of what really transpired on this occasion is very different from Mr Caine's highly coloured narrative. It is apparent that Mr Caine was misinformed as to the order of the various letters which passed between the local officials and Babu Behary Lall Roy. The letters issued by the Deputy Collector to the Excise shop keeper and to Babu Behary Lall Roy quoted by Mr Caine, did not follow the zemindar's explanation as Mr Caine erroneously supposes, but preceded it. In point of fact the shop never was opened at all and as soon as the zemindar's explanation was received, orders were issued not to open it. Mr Caine's account, however, conveys the entirely false impression that an Excise shop was forced upon the zemindar in spite of his remonstrances and protest.

16 It is impossible to read the speeches of Messrs Smith and Caine during this Debate without being convinced of the complete sincerity of their motives and of the strong sense by which they are animated in their single minded desire to suppress the evils occasioned by the use of intoxicating liquor. Their prejudices against the Excise system of India based in some measure on imperfect information, and in some measure, it is to be feared, on information incorrectly supplied has however, led them to make charges against the Government and the Government officials which are absolutely without foundation. The Lieutenant Governor apprehends that the Honourable Members are not aware of the active steps which are being and have for some years past been, taken to improve the Excise Administration of these Provinces. It is desirable therefore that full information should be supplied to them and to the House of Commons. In the present letter some reply has been given to the charges brought by the Honourable Members against this Administration and if they should desire to receive any further general information on the subject of Excise in Bengal, I am to suggest that they should be supplied with the important and full reports which have been submitted by this Government to the Government of India from time to time during the past fifteen months. If on any particular point referred to in the debate further information is required, the Lieutenant Governor will be glad to furnish it without delay.

17 In conclusion, I am directed by the Lieutenant Governor to request that in fairness to the Excise administration of Bengal, and in justice to the reputation of officers which has been unjustly assailed in the House of Commons, the Government of India may be pleased to transmit a copy of this letter, and of its enclosure, for the information of Her Majesty's Secretary of State and the consideration of Parliament.

No 837 B dated 6th November 1889

From—K G GUPTA Esq Offg Secy to the Board of Revenue Lower Provinces,
To—The Secretary to the Government of Bengal Financial Department

I am directed to acknowledge the receipt of Government order No F 349 dated 23rd July last, forwarding copy of a letter* from the Government of India (Department of Finance and

* No 3507 dated 9th July 1889.
Commerce), and inviting the Board's remarks on certain points in the Report therewith sent of the debate in the House of Commons on the subject of excise administration in India.

2 As desired by Government, the Commissioner of Excise was consulted on the subject, and his notes on the points specified by the Government of India are submitted herewith for the information of Government.

3 (a) The Board observe that among the speakers, Mr S Smith's remarks are confined not exclusively to Bengal. He refers to the great increase of drunkenness in India, and needs to prove its existence in Bengal by citing three witnesses, viz —

- (1) The late Keshub Chunder Sen (who died early in 1884)
- (2) Mr Hudson
- (3) Mr Metcalfe

It is not said when and where the statement ascribed to Keshub Chunder Sen was made, as he died in January 1884 it must be of some prior date. The evidence of the other two witnesses was given before the Excise Commission in 1883-84. All the testimony quoted by Smith can therefore hardly be said to apply to the state of things in the past few years in which a complete revolution has taken place in the excise administration of the country.

4 The deliberate verdict of the Excise Commission (one of the members of which was a Krishna Behary Sen a brother of Keshub Chunder Sen, and himself an ardent social reformer) after weighing the evidence of a number of witnesses (including Messrs Hudson Metcalfe) is that undoubtedly there has been an increase in the consumption of intoxicating articles of all kinds (except rum), and that the *primary cause of this increase may be traced "to the effect of social, moral, and religious changes in relaxing the restrictions which at a former period had kept large classes from indulging in spirituous liquors and in enabling those classes to take advantage of all opportunities for increased drinking afforded them either by their own improved circumstances or by changes in the excise system."*

The Commission then calculate that two fifths of the estimated increase in the amount of rum consumed in Bengal could be ascribed to what may be called the normal increase, due to greater purchasing power of the consuming classes, the remainder of the increase being due to other causes such as faults in working the outstill system. The Commission also found that the system as then worked had greatly cheapened the price of liquor.

5 It will be observed that both Mr Hudson and Mr Metcalfe attribute the spread of drunkenness to cheap liquor, but they seem to have overlooked the other causes mentioned by the Commission which have more largely contributed to the same result, and which no improvement in excise administration can rectify.

6 Mr Hudson is of opinion also that liquor shops have multiplied but the fact is otherwise, as the following figures will show —

	Number of liquor shops (distilleries and outstills)
1861-65	9,913
1870-71	6,672
1887-88	4,014
1888-89	4,044
1889-90	3,628

7 It seems to the Board useless now to discuss evidence which is out of date, and which is actually superseded by the matured views of the Commission before which it was given. One-sided character of the evidence will be manifest when it is compared with the deliberative conclusions of the Commission referred to above. It would, I am to submit, be more to the purpose to show what has been done to carry out the suggestions and recommendations of the Commission having for their object the removal of the evils which they found existing in the management of outstills, and this the Board have already done in their letter No 885 B, 17th November 1888 to which I am to invite reference.

8 The next point to which the Government of India draws attention is (b) the allegation that there has been an increase of drinking in Bengal.

It must be conceded that up to the time when the Excise Commission's proposals were fully adopted there had been an increase of drinking especially since the suspension in 1886 of the rule limiting the capacity of stills. Orders were passed by Government on the basis of the Commission's recommendations in 1886, and the reforms which could only be partially introduced in 1886-87 were more extensively adopted in the two following years 1887-88 and 1888-89.

9 The Board would venture to affirm that consumption has been greatly checked since 1887 and that Mr Smith's sweeping condemnation has no justification in the present state of things. As regards the consumption of distillery liquor, the figures are as follow:—

	Gallons.
1886-87	1,179,066
1887-88	1,087,876
1888-89	1,067,119

The Board have no means of ascertaining the actual production of outstills, but the following figures will show that not only their numbers but the capacity of the stills have been greatly reduced —

	Number of Outstills.	Liquid capacity stills in gallons
1886-87	3,598	111,536
1887-88	3,560	74,788
1888-89	3,444	62,368

Further measures have been taken to limit the number and capacity of fermenting vats, to regulate the size of stills according to ascertained local demand, and to ensure better supervision by means of well organised establishments the result of all of which must be reduced production. It would therefore be more correct to say that though at one time there had been an increase of drinking in Bengal, it has greatly diminished since 1886-87.

9 The third point indicated by the Supreme Government is (c) the statement on page 4 of the Report that the Bengal Government has drawn back from its intention of carrying out the recommendations of the Bengal Excise Commission.

This statement, the Board would respectfully submit is wholly and absolutely without foundation. The recommendations of the Commission may be summarized as follows —

- (1) Central distilleries should be re-established in the cities of Patna, Gaya, Arrah, Chupra, Bettiah, Mozufferpore, Durbhunga, Monghyr, Bhagalpore, Moorshedabad, and Dacca.
- (2) The outstill system is to be continued elsewhere, but in each district a maximum aggregate capacity for all outstills should be fixed, and the number of outstills and the size of each still should be determined with reference to the maximum aggregate. The upset price of each still should be proportionate to its capacity and should be calculated on the basis of the duty (at a rate fixed by Government) which could be levied on its outturn at a given strength.
- (3) The aggregate capacity of the fermenting vats allowed to each still should also be fixed.
- (4) A minimum price should be fixed for the cheapest sort of liquor.
- (5) The excise establishments should be reconstituted on a more liberal scale.

It may be observed that Mr Smith was not correct in saying that the Commission reported in favour of a reversal of the outstill policy (p 4). What they did was to recommend the re-introduction of the central distillery system in a few large towns and the adoption of the "regulated" outstill system in the rest of the Province.

10 The first of the above recommendations was completely carried out by 1886-87 and as regards the remainder a reference to the Board's letter No 435 B, dated 7th November 1888, and section XIII of the annual Excise Report for 1885-86 and section XIV of the Reports for 1886-87 to 1888-89 will show clearly what has been done to give effect to them. It will be seen that the proposals have been practically adopted in their entirety. The Board think it unnecessary to recapitulate the measures taken as a change of policy has taken place since, and it has been decided to replace outstills by central distilleries so that all that has been done to improve the outstill system in accordance with the recommendations of the Excise Commission will soon cease to have any practical interest.

11 With reference to the last point mentioned by the Government of India *viz*, (d) regarding the Lakutea Fair shop I am to submit herewith copy of a letter No 876 M R—F dated 30th August last, from the Commissioner of Dacca, and of its enclosures. It will be seen that no attempt was made by the Collector of Backergunge to force the hands of the local zemindar when the latter's objections to the proposed shop became known.

12 Regarding Mr Caine's statement that in the last report for Bengal (evidently referring to the Board's Excise Report for 1887-88) 16 officers are named in every one of whose districts there has been an increase of revenue, and that only officers who can show an increase of revenue are praised it will be seen on a reference to table II, Appendix A of the report, that the inference is by no means correct for although it happens that the remark is true in regard to District officers this is merely an accidental coincidence and it will be found that several Deputy Collectors are mentioned such as Abdool Khaliq (Rungpore), Mahomed El Nabli (Shahabad) and Gagan Chander Das (Pooree) who actually showed a decreased revenue. It seems hardly necessary to add that officers are commended not because they can merely show good collections, but because their general management of the department is efficient.

13 As to Mr Caine's remark about the noxiousness of country liquor, the Excise Commission found that the point was greatly exaggerated (paragraph 10, page 128 of the Report). The common belief is that the cheap imported liquors are more harmful than the worst sort of country liquor, and this view is to a certain extent justified by the fact that more premature deaths take place among educated "Young Bengal," who affect a taste for foreign spirits, than among those who are satisfied with the more homely article.

14 Tables showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers in force since 1860, called for in paragraph 3 of the letter of the Government of India, are submitted herewith.

DIVISION	DISTRICT	1859-60.	1860-61	1861-62.	1862-63.	1863-64.	1864-65	1865-66.	1866-67	1867-68	1868-69	1869-70	1870-71	1871-72	1872-73	1873-74.
BENGAL.	Western Districts															
	Burdwan															
	Bankura															
	Barbhoom															
	Midnapore															
BENGAL.	Hogghly															
	Howrah															
	Total															
BENGAL.	Central Districts.															
	24-Pargunnahs															
	Calcutta															
	Nuddoa															
	Jessore															
BENGAL.	Khulna															
	Moorshedabad															
	Total															
RAJSHAHY.	Dumagore															
	Rajshahye															
	Bangore															
	Bogra															
	Fatma.															
RAJSHAHY.	Darjeeling															
	Jalpaigore															
	Total															
DAKOA.	Eastern Districts															
	Dacca															
	Farrakapore															
	Backergunge															
	Mymensinga															
DAKOA.	Total															

DIVISION	DISTRICT	1874-5	1875-6	1876-7	1877-8	1878-9	1879-80	1880-81	1881-82	1882-83	1883-84	1884-85	1885-86	1886-87	1887-88	1888-89
BENGAL	Western Districts	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
	Burduwan	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer
	Burduwan	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Burduwan	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
BENGAL	Central Districts	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
	Central Districts	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer
	Central Districts	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Central Districts	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
BENGAL	Eastern Districts	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
	Eastern Districts	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer	Per seer
	Eastern Districts	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Eastern Districts	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28

Table showing the rates of duty levied on a gallon of London proof country spirits in Bengal since 1860

DIVISION	DISTRICT	1859-60	1860-61	1861-62	1862-63	1863-64	1864-65	1865-66	1866-67	1867-68	1868-69	1869-70	1870-71	1871-72	1872-73	1873-74
		Rate of duty per Imperial gallon London proof	Rate of duty per Imperial gallon London proof	Rate of duty per Imperial gallon London proof	Rate of duty per Imperial gallon London proof	Rate of duty per Imperial gallon London proof	Rate of duty per Imperial gallon London proof	Rate of duty per Imperial gallon London proof	Rate of duty per Imperial gallon London proof	Rate of duty per Imperial gallon London proof	Rate of duty per Imperial gallon London proof	Rate of duty per Imperial gallon London proof	Rate of duty per Imperial gallon London proof	Rate of duty per Imperial gallon London proof	Rate of duty per Imperial gallon London proof	Rate of duty per Imperial gallon London proof
BENGAL	Western Districts															
	Bardwan	2 4	2 4	2 4	2 4	3 0	3 0	3 0	1 0 4 3 0	1 0 4 3 0	1 8 4 3 0	1 8 4 3 0	1 8 4 3 0	1 8 4 3 0	1 8 4 3 0	1 8 4 3 0
	Bankura	2 4	2 4	2 4	2 4	3 0	3 0	3 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0
	Beerbhoom	2 4	2 4	2 4	2 4	3 0	3 0	3 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0
	Midnapore	2 4	2 4	2 4	2 4	3 0	3 0	3 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0
BUDDHMAN	Hoochly	2 4	2 4	2 4	2 4	3 0	3 0	3 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0
	Howrah	2 4	2 4	2 4	2 4	3 0	3 0	3 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0
	Total	2 4	2 4	2 4	2 4	3 0	3 0	3 0	1 0 4 3 0	1 0 4 3 0	1 8 4 3 0	1 8 4 3 0	1 8 4 3 0	1 8 4 3 0	1 8 4 3 0	1 8 4 3 0
PURNIA	Central Districts															
	24-Pergannahs	2 4	2 4	2 4	2 4	3 0	3 0	3 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0
	Calcutta	2 4	2 4	2 4	2 4	3 0	3 0	3 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0
	Nadua	2 4	2 4	2 4	2 4	3 0	3 0	3 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0
	Jessore	2 4	2 4	2 4	2 4	3 0	3 0	3 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0
RAJSHAHY	Khulna	2 4	2 4	2 4	2 4	3 0	3 0	3 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0
	Mourshedabad	2 4	2 4	2 4	2 4	3 0	3 0	3 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0
	Total	2 4	2 4	2 4	2 4	3 0	3 0	3 0	1 0 4 3 0	1 0 4 3 0	1 8 4 3 0	1 8 4 3 0	1 8 4 3 0	1 8 4 3 0	1 8 4 3 0	1 8 4 3 0
DACA.	Dinapore	2 4	2 4	2 4	2 4	3 0	3 0	3 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0
	Rajshahy	2 4	2 4	2 4	2 4	3 0	3 0	3 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0
	Rangpore	2 4	2 4	2 4	2 4	3 0	3 0	3 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0
	Bohara	2 4	2 4	2 4	2 4	3 0	3 0	3 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0
	Pabna	2 4	2 4	2 4	2 4	3 0	3 0	3 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0
DACA.	Daryeling	2 4	2 4	2 4	2 4	3 0	3 0	3 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0
	Jalpaiguri	2 4	2 4	2 4	2 4	3 0	3 0	3 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0
	Total	2 4	2 4	2 4	2 4	3 0	3 0	3 0	1 0 4 3 0	1 0 4 3 0	1 8 4 3 0	1 8 4 3 0	1 8 4 3 0	1 8 4 3 0	1 8 4 3 0	1 8 4 3 0
DACA.	Eastern Districts															
	Dacca	2 4	2 4	2 4	2 4	3 0	3 0	3 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0
	Farrukpore	2 4	2 4	2 4	2 4	3 0	3 0	3 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0
	Backergunge	2 4	2 4	2 4	2 4	3 0	3 0	3 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0
	Mymensingh	2 4	2 4	2 4	2 4	3 0	3 0	3 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0
DACA.	Total	2 4	2 4	2 4	2 4	3 0	3 0	3 0	1 0 4 3 0	1 0 4 3 0	1 8 4 3 0	1 8 4 3 0	1 8 4 3 0	1 8 4 3 0	1 8 4 3 0	1 8 4 3 0

[illegible]

[illegible]

[illegible]

NOTE BY THE COMMISSIONER OF EXCISE

evidence of Messrs Hudson and Metcalfe quoted by Mr S Smith on pages 2 and 3 of the Report of the Debate

Mr Hudson has observed that drunkenness has increased, and attributes it to two causes, the first, that a few years past it cost a man 4 annas to get drunk on spirits, and that now he gets drunk for 1 anna, the second, that whereas it used to be most difficult to get spirits anywhere except at the distilleries, they can now be procured within reach of nearly every hamlet.

It is perfectly true that the introduction of outstills has cheapened liquor. This, however, is due to anything inherent in the outstill system, but only to the fact that the duty, as represented in license fees, was not sufficiently high. I understand that in some districts, if not all, the Board of Revenue directed that fees should be fixed on the basis of duty at half the rate for distillery liquor. To this reduction of duty I attribute the whole of the evils of the present system.

With reference to the second cause assigned by Mr Hudson, I find that he must have been absolutely misinformed as in the six districts of the Patna Division in which Mr Hudson resided there were in 1871-72, before the introduction of outstills, 2,246 liquor shops for retail sale of distillery liquor, and in the following years the figures were as follow —

	Distillery shops.	Outstills.
1872-73	1,400	40
1873-74	1,467	47
1874-75	1,396	39
1875-76	1,278	38
1876-77	1,287	46
1877-78	1,205	59
1878-79	450	1,332
1879-80	72	1,582
1880-81		1,773
1881-82		1,417
1882-83		1,079
1883-84		1,079
1884-85		977
1885-86	50	911
1886-87	122	912
1887-88	134	921
1888-89	139	941

These figures show clearly that the number of places at which liquor could be obtained has been far less since the introduction of outstills than it was before. As to a man getting drunk for 1 anna, I find that the bottle of liquor sold at that rate is of the strength of below London proof or contains only $\frac{1}{10}$ of proof spirit. In some districts it is as high as below proof, or $\frac{1}{2}$ proof spirit. I do not think a man can get very drunk on that.

Mr Metcalfe's evidence only shows the cheapness of liquor, which I have already pointed out.

At the top of page 3 of the report is a story of a man going to a liquor shop four miles from the tea garden on which he was employed getting drunk and coming back with six bottles of liquor. This is a curious commentary on the complaints of injury done to tea gardens by placing outstills close to them. Had there been an outstill close by the man could have been moderately drunk and need not have brought away six bottles for his friends or himself.

With reference to the allegation that there has been an increase in drinking in Bengal, the fact must be admitted. I attribute it entirely to the fact that the duty on outstill liquor, paid in license fees, was not half what it ought to have been.

Allegation that municipalities would extirpate the system, root and branch (page 3 of report). In the civil station of Noakhally (Soodharam), owing to attempts on the part of the authorities to obtain licenses at too low fees, I allowed no outstill this year. The consequence has been that liquor is smuggled in from outstills ten or twelve miles away, and illicitly sold, in large quantities. The municipalities are apathetic in the matter.

It is not true that the labouring cooly in Behar never drinks except to get drunk. Many of them use spirits habitually in moderation.

For paragraph (c) the Board should give a table showing the number of outstills and the number of distillery liquor shops year by year in Bengal, beginning with 1885-86. This will show that Government has been carrying out the recommendations of the Excise Commission, and still more in the current year 1889-90.

Paragraph (d) is completely answered by the correspondence with the Commissioner of Dacca. When the zemindar of Lakutia objected to the opening of the customary liquor shop at his *mêla* the Collector naturally asked his reasons, and when the reasons were submitted the shop was not opened.

E V WESTMACOTT,
Commissioner of Excise

The 21st September 1889

No 876 M R.—E dated 30th August 1889

From—C F WORSLEY Esq Offg Commissioner of the Dacca Division
To—The Secretary to the Board of Revenue, Lower Provinces

With reference to your No 160 B, dated 31st July 1889, I have the honour to submit herewith, in original, a letter, with enclosure, received from the Collector of Backergunge, reporting on the statements contained in pages 9 and 10 of the report of the debate in the House of Commons on the excise administration of the Government of India, regarding the establishment of a liquor shop at an annual fair in Backergunge in spite of the remonstrances of the owner of the land on which it was located.

2 The Collector's explanation seems thoroughly satisfactory

No. 464 F dated 22nd August 1889

From—H SAVAGE Esq Offg Collector of Backergunge
To—The Commissioner of the Dacca Division

With reference to your memorandum No 773 M R.—E, dated 10th instant asking for information and report as to the circumstances under which some correspondence passed between the proprietor of Lakutia and the Collector and Excise Deputy Collector of this district, I have the honour to submit the following report.

2 For the past forty years a *mêla* (fair) has been held at Lakutia yearly at the time of the "*Ras Jatra*" in November, and our registers show that since 1866 a shop for the sale of country spirit has been opened each year at the time the fair is held.

3 From the statements of persons acquainted with the facts it appears the proprietors of the *mêla* for the first few years allowed the use of part of a house to the excise shop keepers free of rent and subsequently used to let out a site to the shop keeper for his shop. Never till this last November did they raise any objection to the excise shop being opened, nor was there ever any complaint of drunkenness at the *mêla* made at any time either by the proprietors or any other person.

4 In November last, in accordance with the usual custom, the excise shop at the *mêla* was put up to auction and licensed out to one Purna Chandra Das for R75 (which is R35 above the average fees for the preceding three years). When the lessee went to open the shop, he found that the proprietor's local agents refused to allow him the use of any place in the *mêla* and it was from his report that then for the first time the excise authorities received any information that the views of the proprietors with regard to the excise shops had changed.

5 The reason of their change of views not being known, the Excise Deputy Collector sent a polite "*perwanah*" in the vernacular to the proprietors asking them to state what their reasons were. This was on 19th November. On 20th one of the proprietors, Babu Behari Lal Ray, wrote to the Collector that "with a view to check drunkenness among low classes of people, I am not inclined to allow liquor shops to be opened at the *mêla* common people, and especially rustic men, get used to cheap liquor, and naturally become troublesome and apt to do mischief."

6 Mr Clay, the Collector, sent a reply stating he would be glad if Babu Behari Lal Ray would explain why the objection was then raised for the first time as no such objection was made in former years. To this Babu Behari Lal Ray replied at some length, and on receipt of this reply Mr Clay directed that no further steps should be taken towards opening the excise shop.

7 As Babu Behari Lal Ray's letter is interesting, I enclose a copy of it. If it be permissible to read "between the lines," it may be suggested that the Babu's opinions as to the evil effects of the excise shop were formed very suddenly and were influenced to a very great extent by the representations of the "People's Association," which again was it is well known, influenced by the eloquence of Mr Caine, in Calcutta. In fact, had Mr Caine not lectured on temperance in Calcutta, no one would ever have imagined there was drunkenness at Lakutia *mêla*.

8 The truth is, the facts as given by Mr Caine in his speech in Parliament are in substance correct, but were put in a way which was very misleading and I will venture to suggest one or two minor corrections which may tend to disprove Mr Caine's elegant conclusion in which he compares the Deputy Collector to a thousand of bricks coming down to disturb a religious festival

9 The mēla is not a religious fair It is a fair held at the time of a religious festival, but is no more a part of the festival than a Christmas fat cattle show is part of an English church service

10 The order in which the various letters or "perwanahs" passed between the Collector, Deputy Collector, and Babu Behari Lal Ray is incorrectly given by Mr Caine The "perwanah" (order) to the excise shop keeper and the one to Babu Behari Lal Ray, issued by the Deputy Collector, were precedent, not subsequent to Babu Behari Lal Ray's explanation They were issued on the report of the excise shop-keeper who found, after he had taken the lease, he was not allowed, as the shop keeper had been allowed in former years, to hold the shop in the mēla He of course did not know the reason for the objection, nor did the Deputy Collector know it No complaint of drunkenness at the mēla and no representation on the subject had been made by any one, and it surely was not an act of oppression—certainly was not an act bearing any resemblance to the thundering down of a 'thousand of bricks'—for the Deputy Collector in the most polite language to ask the zemindar why the objection was raised

11 I say the most polite language for such it really was The letter was in Bengali, and the translation given by Mr Caine expresses the substance of it in a very brusque manner So I venture here to give a full and exact translation of the original — 'To the Honourable Rakhal Chandra Ray the Honourable Behari Lal Ray and the Honourable Pyari Lal Ray Choudhuri—As a man by name Purno Chandra Das has taken the settlement at fees Rs 75 of the ganja, opium, and spirit shops in your Honours' Lakutia fair, and as your Honours have not given him a site for the shop, an order (or permission) was given him for opening the shop, and a copy of the order (or permission) was sent to your Honours so that your Honours might represent before the Collector any objection you have to granting a site, but up to the present your Honours have not represented any objection Therefore it is now *written* (not ordered) to your Honours that you may within two days represent to the Collector the reason why the shop should not be opened "

12 The limitation of two days may perhaps suggest something of the nature of a peremptory order but it was not intended to read nor do I think it was read, as such The mēla was commencing and if the excise shop were not opened within two days, the licensee would not have cared to open it at all, so if there were any mistake about the opposition and the proprietors really had no objection, it was desirable this should be discovered within the two days

13 No pressure whatever was put upon the proprietors to furnish a site, and it was a matter of perfect indifference to the Collector or Deputy Collector whether a site was furnished or not but as the Deputy Collector had let out the shops, as in former years, without the least idea there would be any question about the site and as the fees which had been paid in advance would have to be refunded, he wanted to know the real facts, so that he could explain the reason for the refund

14 It was in consequence of this so called order that Babu Behari Lal Ray sent his explanation to the Collector, and the Collector then at once withdrew the license He thus closed a liquor shop which had been opened yearly for more than 20 years, and had Mr Caine placed in his speech the perwanahs and letters in their proper order, he would have shown, not that the Collector Mr Clay, "dropped on the zemindar," but that Mr Clay on the very first intimation that the opening of the excise shop at Lakutia was, in the opinion of Babu Behari Lal Ray undesirable, at once withdrew the license, and that therefore from Mr Caine's point of view Mr Clay should have been, not "cursed" but altogether "blessed "

15 The report is herewith returned

Dated 21st November 1888

From—BABU BEHARI LAL RAY Zemindar Lakutia

To—The Deputy Collector in charge of the Excise Department

With reference to the Collector's memorandum No 538 E, dated 20th instant, received last night requiring me to submit my explanation regarding my objections to the opening of liquor shops at the fair in my village through you, I have the honour to state as follows —

1 It is true that liquor shops used to be opened at the fair in past years, but the evils have grown up so enormously that the time has arrived to check their further growth,

terminating into a tremendous social disaster, and I believe it is the duty of every educated gentleman to do the same, however his circumstances may be very limited and narrow. It is no reason to hold that because an evil existed for many years past should be tolerated as a custom if it could be judiciously and rightly evaded.

2 From experience derived in opening liquor shops at fairs, I am convinced that the evils originated from the indulgence should no longer be continued.

3 Fairs are mostly visited by large gatherings of field labourers, husbandmen, rustic people, and various classes of tradesmen who are tempted to the vice by easy access and cheaper price, and men who had not been previously used to drinks repair to the fair liquor shops and get themselves so badly drunk that they lose their own control and are apt to do mischief and to commit acts of violence and obscenity. There were sad instances to mention. The taste which these people first get of a drink at fairs makes them addicted to the vice, which they cannot shake off afterwards, and subjects them to all kinds of misery in life.

4 You are, I trust, aware of that there is almost an universal outcry against this evil which has gradually, but steadily, convulsed the village communities, and in deference to public opinion, I thought I would be doing an injury to a right cause if I, by allowing liquor shops being opened at my village fair, which is perhaps the largest of the kind in the district, countenance the sale of liquor. Recently my attention to it has been refreshed by a letter addressed to me by Bubu Aswinee Kumar Dutt, M A, Secretary to the Burrisal People's Association, anent a resolution which I am told it passed on the subject of requesting the proprietors of the fairs to disallow liquor shops being opened at their respective villages.

5 Being myself an advocate of teetotalism, I think I should refrain from doing an act which may be criticised by people and may lead to bad example.

6 Men who are habituated to drinks would not have any difficulty to procure their liquors from the town, which is only five miles from my village and from other adjoining grog shops.

With this humble expression of my opinion, I beg to submit my explanation, called for, with due respects to the Collector of the district.

No 9255 dated 6th December 1889

From—J NUGENT Esq C S Chief Secretary to the Government of Bombay

To—The Secretary to the Government of India DEPT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of your letter No 3509, dated July 9th 1889 forwarding copies of the Report of the Debate in the House of Commons on the subject of Excise administration in India and asking for remarks on the statements made and figures quoted in so far as they related to the Bombay Presidency and notably on certain points specified in the Debate, and am now to forward for the information of the Government of India a copy of a memorandum by the Acting Commissioner of Customs, Salt, Opium and Abkari with its appendices which furnishes the information required and in which the Governor in Council would express in the main his concurrence.

2 Mr Mackenzie's memorandum and the statistical information supplied with it expose the fallacious nature of the statements, calculations, and assumptions on which M^{rs} Caine and S Smith have based their attack on the Bombay abkari system and administration and the Governor in Council has but few additional observations to make.

3 As regards the consumption of spirituous liquor, it is somewhat remarkable that the attempts of Government to check consumption, by raising the price of licit liquor and cutting off as far as possible the sources of illicit supply, have not to the extent which might have been expected reduced the normal tendency to increase with increase of population, rise in wages and general prosperity which has been in operation for a long period. The causes of more recent origin which have operated to counterbalance the effects of increased taxation are believed to be that the habit of drinking liquor is gradually spreading among the mercantile, professional trading and artisan classes whose caste or religious prejudices against the use of spirits are growing weaker year by year. Many members of those classes of native society who formerly consumed opium as a stimulant have now given up the use of that drug and have in lieu of it resorted to spirits. At the same time the number of moderate consumers of liquor of all classes and habits has largely increased, notably in towns in which the growth of manufacturing and other industries provides a large and increasing population drawn from the lower castes with employment at high wages. On the other hand the measures adopted by this Government have exercised a most salutary effect in preventing the general drunkenness that formerly prevailed amongst the lower classes in certain districts. The

ange for the better that has come over the notoriously drunken population of the Thana and Taluka Collectorates since 1878 is remarkable. Surat is now the only district where the consumption of liquor is very high, and that this is so is attributable to the fact that Government have as yet been unable to raise sufficiently the selling price of liquor, owing to the replacement of British and Baroda territory throughout the Collectorate and to the persistent refusal of the Baroda Darbar to accede to the repeated applications preferred to it to increase its selling prices at its shops and to co-operate with this Government in effecting other required reforms. A reference has already been made to the Government of India soliciting their authoritative interference in this matter with the Government of His Highness the Gaikwar.

4 The figured statement furnished below is of interest in connection with the allegations made by Messrs Caine and Smith that the augmented consumption of country spirit is mainly due to the farming system in operation in this Presidency, and to the encouragement it offers farmers to push the sale of liquor. It may be mentioned that the sale of country spirit only takes place through licensed dealers, who conduct their trade on the same system and under very much the same restrictions as publicans in England. The figures in the second column of the statement show the sales of country spirit in the twelve districts dealt with in paragraphs 9—14 of Mr Macdonald's memorandum in each of the years for which statistics have been cited by Mr Caine, whilst those in the third column display the quantities of foreign spirit imported into the port of Bombay during the same period —

YEAR.	Country spirit (gallons)	Imported spirit (gallons)
1882	1 557 503	281 843
1883	1 684 174	289 241
1884	1 844 336	306 916
1885	1 691 619	309 193
1886	1 858 779	348 156
1887	1 851 470	350 475

5 Contrasting the consumption in 1881-82, the first year of the series, with that in 1886-87, the last year of the series the increase is about 19 per cent in the case of each class of spirit. But if the assertions above referred to of Messrs Caine and Smith were well founded it would have been only reasonable to expect that the consumption of country spirit had risen under the farming system in a much greater ratio than had that of imported spirit sold under the separate license system. It is also to be borne in mind that the figures given in the statement show *licit* and not *actual* consumption and that a considerable portion of the increase in the *licit* consumption of country spirit is the result of the displacement of *illicit* spirit and the powerful check imposed on manufacture or sale of illicit spirit by the steps taken to prevent its distillation in British territory and its importation from Native States.

6 The average rate of consumption of liquor per head of population per annum is still low throughout the Presidency. It is less than half a pint per head in the Kaira, Ahmedabad, Ahmednagar, Sholapur, Satara, and Bijapur Collectorates; it ranges between half a pint and a pint per head in the Nasik, Belgaum, Dhule, and Ratnagiri Collectorates, and is in excess of one pint per head in the City of Bombay and in the Khandesh, Poona, Thana, Kanara, Surat, Broach, and Panch Mahals districts.

7 I am desirous to forward with this letter a copy of a note prepared by Rao Bahadur Bhaichand Girdhandas formerly Personal Assistant to the Abkari Commissioner, which contains all the information available regarding the systems of Abkari administration, the number of liquor shops, and the rates of consumption in the principal Native States in this Presidency which have not leased their Abkari to the British Government, and contrasts the positions in each State with those obtaining in adjacent British territory. In almost every instance, it will be perceived, liquor shops are more numerous and the consumption of spirit is greater in the Native State than in the neighbouring British district.

Dated 9th August 1889

Memo — By T D MACKENZIE Esq Acting Commissioner Abkari, Bombay

1 The first point to which special attention is called is the allegations by Mr S Smith in page 8 of the report of the Debate regarding the effect of the guaranteed minimum duty system. These are — 'The system is to farm it out to the men who will pay the largest sum for the privilege of supplying the liquor, and the traffic subdivides itself into two or three heads, the one which is called the central distillery system. The distillery belongs to

Government The contractor goes to the central distillery and takes, say 100,000 gallons engaging not to charge the public more than a certain price but he may sell it as cheap as he likes. If he finds that he can only sell 80,000 gallons, he will offer the remaining 20,000 gallons dirt cheap—almost for nothing—rather than have it left on his hands.

2 The above description is correct, so far as it goes, but it does not go far enough, and the inference drawn is not absolutely fair. In the first place, the liquor farmer is no fool and is no more anxious to throw away his money uselessly than other men of shrewdness and business capacity. He has made it his business since any system of farming whatsoever has been in force to study the market to ascertain what probable sales will be. He knows to a very close approximation what in ordinary circumstances of fair crops yields suitable for native marriages, or in which there may be specially large *jitras* or religious fairs and the like sales are likely to be, in order to recoup him for his expenditure. Generally the contracts have been for terms of three years. The rate of still head duty, the maximum sale prices are all publicly and widely advertised weeks beforehand and are fully and carefully discussed and considered by some of the shrewdest men in India. If a man of this class were to guarantee for one year a sale in ordinary circumstances of 100,000 gallons the still head duty being Rs 2 per gallon and the maximum selling price Rs 3 8 per gallon it is in the highest degree improbable that he would be so far out as towards the end of his contract to have 20,000 gallons yet to draw from the distillery before he could complete the quantity of his guarantee. The extreme probability is that he would have drawn and sold somewhat over his 100,000 gallons. That this is a fair deduction is evident from the periodical increase in the guarantees since the introduction of the central distillery system.

3 It is of course impossible that he should accurately forecast three years and it is quite possible that, the first two years of his farm having been good in the third unforeseen circumstances such as the severe frost which occurred in Ahmedabad in December 1886 and did great injury to crops all over the district might prevent ordinary purchasers from being in their usual position to buy liquor and thus leave the farmer with a surplus stock on his hands which towards the end of his farm he would sell cheaply so as to minimise his loss for that year. He could not of course count with certainty on again securing the farm for another term though as a matter of fact in the particular case quoted by Mr. Caine at page 9, he did, and now holds it.

4 The quantities guaranteed for sale by the farmers in the first years of the system when it was on its trial, were so much below the legitimate consumption that they made large profits and as each man knew approximately from the published returns what the guarantees and the actual sales had been, he naturally endeavoured to obtain a contract for himself. In course of time, as it was found that competition became keener, and that the farmers were guaranteeing larger sales the Department lowered the rates of profit by raising the still head duty and either retaining the maximum selling price or raising it in a smaller ratio than the still head duty.

5 The system was begun ten years ago in certain selected districts, and has gradually been extended nearly throughout the Presidency. It is not claimed for it that it is perfect nor can it be expected that any system should be entirely faultless. There is no department which has been more closely watched or more sharply criticized, and no opportunity of pointing out faults, real or imaginary, has been omitted. It has been watched and criticized by men in, or interested in, the liquor business themselves who have seen their profits which previously to the introduction of the system were very large and all their own diminished and diverted in some measure from their own pockets to the Government revenue. It has, especially in these latter days, been criticized by others possibly moved by genuinely philanthropic desires but imperfectly acquainted with facts and circumstances, whose knowledge could only be superficial, who if wishing to study the question on the spot could do so for a few weeks only were liable to be beset and persuaded by people of the first named class that the department could do no right thing. Such detractors are either not aware of or choose to ignore the condition of affairs which existed before Act V of 1873 came into force and they add all the defects and sins of the previous want of system to the alleged faults and deficiencies of the present administration, and blame the latter for the whole.

6 As complaints by one or the other class of critics were made they have been investigated, and, if found to have a substantial basis remedies have been adopted, e.g. in certain cases minimum as well as maximum selling prices have been fixed. Collectors have been authorized to prevent or restrict manufacture of spirit during the closing months of a contract if it appears that the farmer has on hand stock so large that any addition thereto can

be disposed of only by unduly pushing sales, and more recently, as in the cases of farms the terms of which expired on 31st July last, the minimum vend to be guaranteed has been fixed by the Commissioner after careful consideration of the actual sales of a series of years, while the contracts have been given by him and not sold to the highest bidder, after close enquiry as to the fitness of the farmers to carry out the contracts fairly alike to themselves, the public, and the Government. Whatever the faults of the system may be, I am humbly of opinion that having regard to the difficulties which have to be overcome—the discouragement of drinking amongst the population, the keeping taxation on spirits and liquors as high as possible without causing illicit distillation and sale, and the securing a maximum revenue from a minimum consumption,—there is at present and for many years to come, no other system possible with which greater and more serious fault could not easily be found than with the central distillery system as practised in the Bombay Presidency.

7 The second point on which I have to report is the assertion on page 8 of the report that illicit distillation has been entirely stopped in Bombay. For facility of discussion I quote the assertion *verbatim* from Mr Caine's speech —

Assertion on page 8 of the report that illicit distillation has been entirely stopped in Bombay

Sir David Barbour is wisely silent with regard to Bombay. I will not be silent. While I was in Bombay had a visit from Lallubhai Goidhandas General Assistant in the Abkari Department. I had a long conversation with that gentleman. I made careful notes of it and read them over to him with some care and he admitted that they accurately represented what he said. His statements were (I quote from my notes) Throughout the Presidency there is no illicit distillation whatever for sale. There may be a little prevalent here there are many toddy or mowra trees for private consumption only. We have got Mr Pritchard's system well in hand and illicit distillation is now reduced to a minimum.

On this I would venture to remark that it would perhaps have been wiser of Mr Caine had he been silent. Notes taken in a hurry, especially with preconceived ideas, are apt to mislead, and the few questions I put to Mr Lallubhai concerning this interview determined me to allow Mr Lallubhai to make his own statement rather than that I should take 'notes of it'. I, therefore, gave him the extract from the Debate and asked him to put down in his own writing, at his leisure what he had to say in the matter. I append it to this report as Appendix A and would merely remark that he *absolutely denies that Mr Caine read over to him any notes of their conversation*, or that he Mr Lallubhai ever admitted that Mr Caine's notes represented in any way what he had said. He fully and completely contradicts the assertion by Mr Caine that he, Mr Lallubhai had said, 'Throughout the Presidency there is absolutely no distillation for sale,' or, "We have got Mr Pritchard's system well in hand and illicit distillation is now reduced to a minimum." What he did say was that, "it had decreased wherever the new system was firmly established, and that what little illicit distillation here might be in such places must be for private consumption and not for sale." *Prima facie* it is impossible that a man with Mr Lallubhai's intimate knowledge of abkari matters could have said what Mr Caine asserts he did, and looking to the abundant inaccuracy of Mr Caine, as shown in subsequent paragraphs, there can be no room for doubt that in this matter he latter has incorrectly represented facts.

8 Mr Caine's remarks are —

"The system has now been in good working order for ten years and what are the results? In 1882 the consumption of silent spirits in the Bombay Presidency was two millions of gallons and in 1886 it had risen to 2,750,000 gallons these being the latest available figures there was thus a net increase of 40 per cent. in four years, which means that it would double itself in ten years we are asked to believe that this increase is due to the change from illicit to licit consumption."

Allegation on page 8 of the report that the consumption of spirit in Bombay has increased

The statement is so misleading, while having apparently a seeming of truth about it, that I am afraid I shall be somewhat tedious in the details necessary to expose its incorrectness. Of course I do not know where Mr Caine got his figures from, but I do not think he could have got them from the administration reports, or if he did he has very strangely manipulated them. There is also a little difficulty in understanding precisely what year he means by 1882, whether that from 1st August 1881 to 31st July 1882 or that from 1st August 1882 to 31st July 1883. But to prevent any misconception I shall begin with the revenue year 1881-82.

9 In that year the actual sales which may fairly be regarded as the actual consumption in that portion of the Bombay Presidency in which the central distillery system was in force, and for which alone *verified figures are available*, were 1,557,573 gallons. This represents the sales in the twelve districts in which the central distillery system was in force, the large liquor consuming districts of Kaira, Panch Mahals, Khandesh, Bijapur, Dharwar, Ratnagiri, and Kanara being excluded from the total, as under the then existing system no accounts of sales were kept in them, and we do not know what the figures were.

10 In 1882 83 for the same twelve districts the actual sales were 1,684,174 gallons, an increase of 126,601 gallons. The other seven districts are still out of calculation.

11 In 1883 84 for the same twelve districts, the seven others not yet having come into calculation, the sales were 1,844,336 gallons exceeding the previous year by 160,162 gallons. This increase which naturally calls for explanation is accounted for 'partly by the circumstances that the three years' leases of the country spirit farms of eight of the districts concerned fell in at the end of the year under report, during the latter part of which some of the farmers reduced their selling prices with the object of disposing of their surplus stocks. The well-to-do classes of consumers in this presidency, especially Parsis, prefer old spirit to that freshly made, and are in the habit of laying down stocks of country spirit to mature in their own houses, and they took advantage of the temporary fall in prices to replenish their stores. The celebration of an unusual number of marriages during the year also had a marked effect in increasing for the time the consumption of country liquor' (paragraph 74 of Abkari Administration Report for 1883 84). Other causes are also mentioned in the report and amongst them were the development of the measures taken for the transfer by lease to Government of the abkari management in Native States and increased strength and efficiency of the preventive establishments in British districts.

12 In 1884 85, the total actual sales were 2,311,619 gallons, an increase of 467,283 gallons, but in *that year the central distillery system was introduced* into Kaira, responsible for 10,389 gallons, Bijapur (21,453 gallons), and Dharwar (51,911 gallons), while by the improved out still system introduced into Khandesh it was *learned for the first time* that the consumption there had been 460,307 gallons and similarly in Kanara 74,640. Out of the total consumption no less than 618,600 gallons were in the newly included districts. In those with which I began in 1881 82 there was an increase of 135,446 gallons, *viz*, from 1,557,573 to 1,693,019 gallons.

13 In 1885 86 actual sales were 2,709,920 gallons. Deducting from this total the figures for districts excluded in 1881 82 (*viz* 851,141 gallons) the quantity for the twelve districts comes to 1,858,779 as against 1,557,573 in 1881 82. The increase of 301,206 gallons may be set down to the improved arrangements with Native States the abkari management of which had been secured by Government whereby illicit imports had become more difficult, and to the greater efficiency of the preventive establishments in British territory, and it may fairly be claimed as the natural increase due to the substitution of licit for illicit consumption in those twelve districts.

14 In 1886 87, the actual sales for the whole Presidency were 2,838,523 gallons, a total increase of 128,603 gallons. But this includes 16,839 gallons for three talukas of the Panch Mahals in which for the first time the central distillery system was introduced. Now making as before the comparison with the twelve districts for which figures were available in 1881 82 I find that the total consumption was 1,854,470 as against 1,557,573 gallons, an increase of 296,897.

15 The conclusion I arrive at, with due deference to Mr. Cairne, is that commencing in 1881 82 with a consumption in twelve districts of 1,557,573 gallons, the same districts consumed in 1886 87, under improved arrangements 1,854,470 gallons, an increase of 19 per cent. Commencing in 1882 83 with a consumption of 1,684,174 gallons, the same districts consumed in 1886 87, 1,854,470 gallons, an increase of 10 per cent instead of the 40 per cent proclaimed by him. His method has been to compare the figures for twelve districts in 1881 82 or 1882 83 with those for nineteen in 1886 87, and assert that the increase is in the twelve only.

16 As regards the seven districts I would observe that in Ratnagiri, Khandesh, and Kanara the out still system prevailed up to the end of 1886 87, the last year referred to by Mr. Cairne while it is still in force in part of the Panch Mahals so that no comparison with previous years is possible. In the remaining three, *viz*, Kaira, Bijapur, and Dharwar, the central distillery system was introduced from 1st August 1881, and three years are, therefore, available for purposes of comparison, but there is this difficulty in comparing them that the farm for each of these districts was let for the three years to one and the same farmer, that in the first year of the introduction of a new system sales are probably less than they ought to be in the second year they are as a rule, about the average, and in the third they are generally rather above the average, because the farmer, not knowing whether his contract will be renewed, is willing, if he has surplus stocks to sell them at cheaper rates than he ordinarily

ld, so as to avoid incurring loss But bearing this in mind, the figures are as shown
w —

Dist t	1884-85	1885-86	1886-87
	Gallons 25° U P	Gallons 25° U P	Gallons, 25° U P
11	10 989	13 062	15 227
wai	21 453	24 182	38 985
	51 811	79 752	82 262

This gives an average sale for the three years of Kaira 12 812 gallons, Bijapur 27,678, wai 71 275 and it is interesting to compare these with the actuals for the next year 88 when the farm with the exception of Kaira had changed hands The sales were, a 13 322 Bijapur 26 800 Dharwar 75,292 gallons, a close approximation to the average al sales for three years

17 The next points for consideration are Mr Caine's remarks on pages 8 and 9 of the report regarding the increase of *revenue* in Bombay from (1) Foreign liquor (2) Country spirit, and (3) Drugs Mr Caine says 'It will be found that wherever the consumption of liquor increases

appetite for drugs appears to be also whetted I will take the pattern district of the Ray Presidency where the system is most perfect and I will give the revenue from liquor, from country spirits and from drugs I wish to show that it has steadily a elight the nigh from the completion of Mr Pritchard's system in 1877 Presumably pattern district of the Bombay Presidency Mr Caine means the whole of the Bombay ncy and not any particular *district* but the expression is inexact, and the state-

It has steadily increased nigh through from the *completion* of Mr Pritchard's system 87 is open to the objection that Mr Pritchard's system was not in force in 1877 Mr had become All India Commissioner in April 1874 and the Act under which his system formally introduced and fairly *began to work*, took effect from 1st January 1879 As a matter of fact Mr Pritchard's system is not yet—August 18 9—in force throughout all its in the Presidency and cannot therefore in strictness be regarded even now as nited

18 Taking Mr Caine's items (a) Foreign liquor (b) Country spirits and (c) Drugs in I find as regards Foreign liquor that the figures given by him are correct in so far they refer not to the duty paid on foreign liquor but the fees paid to Government n privilege of retuling these liquors and it should be remembered that these fees have no xion whatsoever with the actual consumption of liquors

19 During the five years ending 1877, before the establishment of the Abkari Depart as now constituted the receipts averaged Rs11 000 *exclusive of the City of Bombay*, in receipts on this account were credited to the municipality After the passing of Act V 78 these receipts which averaged Rs13 000 annually were transferred to the Abkari De nment so that the increase from Rs11 000 in the five years ending 1877 to an average of 000 in the five years ending 1882 is due almost entirely to the transfer of Bombay mun receipts to the Abkari Department In 1881 82 receipts were Rs35 000 in 1882 83 were the same The reason of the lower average total for the five years ending 1882 is i the first of those five years the Bombay City receipts were credited to the munic palty e first year in which they were credited to the Abkari Department in full 1879 80, the receipts were Rs31 000 so that having regard to ordinary fluctuations it can hardly be said up to the end of 1883 4, when the receipts were Rs36,000, there had been an appreciable ase

20 In 1884 85 receipts rose from Rs36,000 to Rs83 000, and the explanation of this is under the orders of Government, on the recommendation of the Department, the numbers ops throughout the Presidency were reduced in Bombay City from 131 to 122, and in nofussal from 262 to 221 (exclusive of temporary licenses numbering 28 and 26, respect) while the rates of fees were raised in Bombay City, for refreshment rooms from a mum of Rs450 to Rs600 and from a minimum of Rs300 to one of Rs400 those for shops a maximum of Rs200 to Rs300 and a minimum of Rs50 to one of Rs200 and in the mofus ese rates were increased from a maximum of Rs100 to one of Rs300 The result was that is increase in this year of Rs17 000, Bombay City paid in enhanced fees Rs40 000 and the

mofussil Rs7,000 While the number of licenses was diminished the revenue was considerably increased, and it is hard to see how this can be considered an encouragement to intemperance. Though the revenue from these fees increased to Rs93,000 in 1847-88, it cannot be left out of consideration that a city increasing both in extent and population as Bombay has in the last few years, necessarily requires some increase in the number of licenses to meet the legitimate demands of consumers, while in the mofussil the extension of railway lines which has taken place in the last three or four years equally calls for the provision of licenses for railway refreshment rooms hotels and travellers bungalows.

21 The next item is Country liquor. Mr. Cairnes's words are — "Now we take the spirit manufactured at the Government distilleries. During the five years ending 1877 country spirit produced in average revenue of £310,000 during the five years ending 1882 a revenue of £390,000 in 1883 £510,000 in 1884 £590,000 in 1885 £640,000 in 1886 £690,000 in 1887 £710,000 and in 1888 £750,000." Mr. Cairnes is as inaccurate in these as in his other statements. The total average revenue of the first period of five years was Rs31,60,000, which is made up thus —

	R
Still head duty on liquor manufactured at Government distilleries	884,000
Fees for distillation of spirit	4,000
Tret tax on t. lly	247,000
Land revenue & cess on toddy trees	65,000
Fine for sale of spirits	6,000
Out still manufacture and sale of spirits	640,000
Out stills with privilege of selling spirit and toddy	1,79,000
Selling toddy only	24,000
Farms for use of Government treasuries	11,000
TOTAL	31,63,000

Out of this total Rs3,160,000 represent revenue from *rum toddy alone* Rs884,000 that from duty on country spirit manufactured at Government distilleries Rs4,000 the privilege of selling that spirit and the balance is for liquor manufactured and sold under the out still system.

22 In the second period of five years the average annual revenue was Rs39,00,000. For this, as for the previous term, Mr. Cairnes has hastily taken his figures from the table in paragraph 21 of the Administration Report of 1868-7 without troubling himself to examine the further explanatory figures in paragraph 103 of the same report. Had he done so, he would have seen that the spirit manufactured at the Government distilleries was represented by Rs19,86,723, while the revenue from *rum toddy alone* was Rs3,63,980 and that from out stills and connate sources was Rs15,39,972. The increase under the first head from Rs93,000 to Rs19,86,723 is accounted for (a) by various districts having come from year to year since 1st January 1879 under the operation of the central distillery system and (b) by the raising of the still head duty in Bombay City and elsewhere. Not to be too tedious I will mention only a few instances. In *Bombay City* up to 31st December 1877 the still head duty was Rs1 12 0 per gallon of 25° U. P. it was raised on 1st January 1878 to Rs2 4 0. In *Ahmedabad*, up to 31st July 1878, it was Rs1 10 per gallon of London proof on 1st August 1878 it was raised to Rs2 0 0 per gallon of 25° U. P. in *Surat and B. oach* up to 31st July 1878 it was Rs1 4 0 per gallon of London proof on 1st August 1878 it was raised to Rs2 0 0 per gallon of 25° U. P., in *Poona*, up to 31st July 1878, it was Rs2 8 0 per gallon of 25° U. P. and on 1st August 1878 it was raised to Rs2 10 0. The above are instances where the still head duty system was in force before 1878, in which year it was introduced for the first time into other districts.

23 *Drugs* — Mr. Cairnes's remarks are — "In the five years ending 1877 the revenue from drugs was £5,400 in the five years ending 1882 it was £5,100 in 1883 it was £4,100, in 1884 it was £9,400, in 1885 it was £10,400 in 1886 it was £10,800 in 1887 it was £11,000 and in 1888 it was £11,700." He further says, — "without fear of contradiction that the consumption has increased in precisely the same ratio as the revenue. His figures are correct in themselves, but he makes no attempt to explain them — it is enough for his purpose to condemn them. Up to 31st December 1850 the fees represent payments for the privilege of sale only, but thenceforward the new head of duty on permits for import, export or transport of drugs was added to the sums realized by the fees for privilege of sale, and accounts in some measure for the increased revenue. But apart from this it seems to me that, the total figures for 1883 being Rs1,000 and those for 1887 Rs1,10,000, an increase of Rs29,000 spread over nineteen districts in four years is one which from its very insignificance could be cavilled at by only a very captious critic.

24 Before discussing point (e), the statements on page 10 of the report regarding the increase of shops in Ahmedabad, it may be well to draw attention to another remark of Mr Caine on page 9. He says — "The Government control the manufacture, but they do not control the retail sale. They pretend to, but to all intents and purposes when the liquor sale has been given to a farmer, he can do whatever he likes. I have had long interviews with liquor farmers. I have talked to one who pays as much as £140,000 a year for the monopoly of certain districts, and he told me he was obliged to take so many gallons a year, and pay duty on it. The Government do not allow him to sell above a certain price, but when he finds himself with liquor on his hands, he disposes of it at any price he can get." *There is no farmer in the whole of the Bombay Presidency "who pays as much as £140,000 a year for a monopoly of certain districts"* The nearest approach to this is found in Mr Dadabhai Hormasji Dubash, who pays eleven lakhs of rupees a year for the three farms of Khandesh, Surat and Belgaum and I have ascertained that Mr Caine has had no conversation with him at all. The farmer with whom he had his 'long talk' and who poured out his grievances to Mr Caine, appears from the remarks on page 10 to have been Mr Ginvala, who holds the farms of Ahmedabad Kaira and Broach at an annual payment of Rs. 25,000. When he had a conversation with Mr Caine he was in the fourth year of his farm of these three districts, at the end of that year he would have paid thirteen lakhs for the four years, and it seems probable that Mr Caine mistook the total payments of four years for one payment and called it £110,000 a year. Mr Caine does not say, as in the instance of Mr Lalubhai, that he read the notes over to the farmer with some care, and that he admitted that they accurately represented what he said!

25 Now turning to point (e), I quote from the Debate —

There were 102 spirit shops in the Ahmedabad District in the year 1884-85. Out of this number 19 shops were closed in the following year for want of custom. But during the year under report it was found necessary to re-open 11 of them.

Another paragraph in the same report gives the explanation of this remarkable operation —

During the three years for which the farms were sold the farmer was not able to sell the full quantities of spirit removed by him from the distilleries under his minimum guarantee. So to enable him to do so and to keep up the revenue 11 shops had to be re-opened. During these four years under review in these paragraphs the spirit issued from the Ahmedabad Distillery to this farmer who required 11 shops to be re-opened was as follows — 48 000 gallons 57 000 gallons 63 000 gallons 69 000 gallons. The maximum of revenue is undoubtedly secured the minimum of consumption is secured by an increase from 48 000 to 69 000 gallons an increase of 45 per cent in four years.

The number of 102 shops in 1884-85 had been allowed to the farmer because in that part of the district where they were opened the villages so interlaced with Gaikwari territory that the population of those villages who habitually are consumers of liquor resorted freely to the liquor shops for it, and it was considered that the farmer had a full right to try to secure his legitimate custom. But the experiment was a failure, and why? Because it was found that with the lower rates of duty and the out still system then prevalent in the Gaikwari territory the foreign farmers could and did, sell liquor at so much lower prices than our farmer could with our higher rates of duty, afford, that he asked permission to close them. The following year therefore the number of shops was only 83, but meanwhile the farmer was losing custom which was fairly his in the British villages which were so close to and were surrounded by Gaikwari territory. He was looking out for an opportunity to secure custom in that part of the district, and he knew that negotiations were in progress to assimilate the Gaikwari rates to those prevailing in British territory. But when 1886-87 came he found that the negotiations were still dragging on indefinitely, and that his custom in that part of the district was still steadily flowing away to foreign territory. In these circumstances when he applied for permission to re-open 11 out of the 19 shops which had been closed, as there appeared no valid reason why the Gaikwari farmers should profit at the expense of ours, or why Government revenue should be sacrificed uselessly, leave to him these 11 shops was given. It will not be out of place to mention that the negotiations were referred to having been completed the 11 shops were all again closed by July 1888.

26 As to the increase in issues from the Ahmedabad Distillery, Mr Caine has refrained from mentioning the source from which he derived his figures. They are *not* taken from the distillation reports from which he professes to prove so much. From these I find the total issues to have been in gallons of 25° U P —

1883 84
1884 85
1885 86
1886 87

47 589
64 704
64 751
67 890

so that the *decrease* in the last year from Mr Caine's figures is in round numbers 11,000 gallons, and from the actuals of the previous year 7 000 gallons! It is possible that the farmer simply gave him the issues from the Ahmedabad Distillery without explaining that they included issues for the *Kaira District also*, which as well as Ahmedabad is supplied from the distillery, but I need not waste more time in conjecturing where Mr Caine got his misleading figures from. His increase of 45 per cent in four years for the Ahmedabad District alone appears to have been arrived at by a similar process to that by which he worked out the 40 per cent increase in the whole Presidency, and his inferences and deductions are about equally valuable and trustworthy

27 It will, I submit be evident from what I have written above that Mr Caine's estimate of himself that he 'did not see a single man in all India, excepting one, who understood the abkari system in all its details, or indeed half as well as he did himself' (page 9) is open to modification so far as Mr Caine is concerned, and with reference to the Bombay system, which he has gone out of his way to misunderstand and misrepresent

28 Though I am not specially asked to report on other portions of the Debate I would venture to call attention to the extraordinary way in which Mr Walter McLaren—page 15—while condemning the Government of India and its servants wholesale and unreservedly for directly encouraging intemperance, most strongly urges them to give every facility for increasing it! True unlike Mr Caine, he does not profess to understand the subject twice as well as anybody else excepting one but what he says is "The Government can never hope to decrease the consumption so long as they continue to increase the facilities for drinking. Besides while the Government are forcing on this sale of strong intoxicating spirits they put a very high duty which is almost prohibitive upon coconut palm toddy, a native liquor which any man can distil, and which is said to be little stronger than ginger beer. And still they wish us to believe that they are actuated by a desire for temperance. We ask them to give proof of this by taking off the duty upon the juice of the palm and allowing the people to drink it if they desire it. If the Government will only allow the natives to drink this liquor it will prevent the necessity, if there is necessity of the natives resorting to the use of the stronger spirituous liquors."

29 If there is any meaning in these words it is "Let the natives have free a liquor which though, when it is *freshly drawn in perfectly clean vessels*, is harmless and non intoxicating, begins to ferment *at once* has if *merely allowed to stand for 4 hours* greater alcoholic strength than London porter if allowed to stand for 24 hours greater alcoholic strength than Bass's strongest bottled ale (Bull dog brand)—*vide* paragraph 43, page 14 of the Mowra Commission's report dated 16th February 1883, and is moreover 'a liquor which any man can distil' into spirit without expense or trouble to any strength—*London proof or above proof!* It is curious advice to come from the lips of a staunch advocate of temperance condemning the policy of a Government which declines to give these facilities to drunkenness!

30 In conclusion I submit, as Appendices B, C, D and E, the statements called for in Government memorandum No 5411, dated 27th July 1889

APPENDIX A

I, Lalubhai Gordhandas, having been shown by Mr Mackenzie Acting Commissioner of Customs, Salt, Opium and Abkari, that portion of the speech of Mr Caine, M P, reported at page 8 in the published Debate in the House of Commons on the Excise Administration of the Government of India, dated 30th April 1889, which relates to my interview with Mr Caine, M P, in Bombay, state as follows —

One night in October or November last, a friend of mine by name Ratiram Durgaram, B A, came to me at my house in Bombay and said that Mr Caine wished to see me and talk about abkari matters on which he thought I would be able to give him accurate information. Thinking that this would afford me an opportunity of correcting the misconceptions which I had gathered from the newspapers he had formed, I went and saw him the next day at the Apollo Hotel. Our interview was private, no one else being present. It lasted for about an hour. Mr Caine, at the outset, said that he would feel obliged if I would give him fuller information about the abkari systems of different districts than he could gather from the Abkari Administration Report for 1886-87, of which he held a copy in his hand. I gave him all the information I could about the different systems in answer

questions he put me on matters treated of in different parts of the report. At last, Caine said that his charge against the Government was that they directly stimulated the consumption of liquor for the sake of increasing the revenue of which he said no stronger evidence was required than the fact that the Collectors who could show larger realizations were rewarded by the Commissioner and the Government, and that the Collectors could not increase revenue without increasing the sale of liquor by opening new shops. I told him that his charge against the Collectors was entirely groundless and opposed to facts, that the Collector had no power to open a new shop without the sanction of the Commissioner and that the Commissioner never sanctioned a new shop except on clear evidence that it was required to remove a real inconvenience to consumers, or to substitute licit for illicit liquor consumed. I contended that the increase in revenue was due mainly to increased taxation and that in cases in which, the tax being stationary, the revenue had increased from actual increased sales of liquor such increased sales did not necessarily prove that the total liquor consumption, which was made up of licit as well as illicit liquor, had increased. He then asked me whether illicit distillation was much prevalent and whether I really thought that the habit of liquor drinking was not extending among the population. About illicit distillation I said that it had decreased considerably wherever the new system was firmly established and that what little illicit distillation there might be in such places must be for private consumption and not for sale but that there were districts in which illicit distillation was carried extensively owing to the existence of a large number of toddy trees as in sea coast districts or of morra trees as in Bhindesh Katta &c, or from a relaxation of Mr Pritchard's preventive and restrictive arrangements as in Thana and Kolaba. I further said that I could not express any positive opinion whether the habit of liquor drinking was, on the whole, increasing or contracting, as no correct inferences could be drawn merely from the recorded quantities of licit liquor sold in different years which were subject to large fluctuations from causes too numerous to mention and illicit distillation was always an unknown factor in the total consumption. I strongly cautioned him against the fallacy of drawing general conclusions from isolated facts and suggested if he wanted to arrive at the truth on the subject he should select one district or even one taluka and make careful inquiries among the people in each village as to the degree of drunkenness which prevailed there under the old still system and what it was now, and if after such inquiry he came to the conclusion that drunkenness had increased in any place he should endeavour to find out its causes, which might not be the same in different places. In conclusion I told him that my own observation and inquiry during my recent tours in Gujarat had inclined me to the opinion that under the operation of the new abkari system and administration the habit of liquor drinking was unquestionably decreasing among the poor classes and semi wild tribes and that indications of an abatement of that habit among some of the middle and upper classes were perceptible, for which the Abkari Department was in no way responsible.

The above is to the best of my knowledge and belief a correct substance of my conversation with Mr Caine. He was occasionally taking notes in the course of the conversation, I did not see what he wrote nor did he read his notes over to me. As I was leaving him he said that he was to start for Ahmedabad that night, and that he would send a copy of his notes to me for revision if I had no objection. I said that I did not like to correspond with him, but would see him again if he wished me to meet him after his return to Bombay. Caine did not send me his notes nor did I have any further meeting with him.

POONA

LALLUBHAI GORDHANDAS

2nd August 1889

APPENDIX B

Statement showing the rates of duty per gallon on Country Spirit in force in each year since 1860 up to 1877 in the districts of the Bombay Presidency where such duty was levied

PER GALL N LONDON 1 MOOF																1874	1875	1876	1877
1860	1861	1862	1863	1864	1865	1866	1867	1868	1869	1870	1871	1872	1873						

Up to 30th September 1873

Statement showing the rates of duty per gallon on Country Spirit in force in each year since 1860 up to 1877 in the districts of the Bombay Presidency where such duty was levied—contd

	PER GALLON LONDON F 00																	
	1860	1861	1862	1863	1864	1865	1866	1867	1868	1869	1870	1871	1872	1873	1874	1875	1876	1877
	R a	R a	R a	R a	R a	R a	R a	R a	R a	R a	R a	R a	R a	R a	R a	R a	R a	R a
Amedabad City and Cantonment	1	0	1	1	0	1	0	1	0	1	0	1	0	1	0	1	1	1
Broah Town and Anklesvar Town and the villages of Sajod and Andada	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	1
Surat City and six miles radius	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	1
Bulsar Town and six miles radius	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	1
																0	80	8

POONA,
9th August 1889

I D MACKENZIE,
Acting Commissioner of Customs, Salt,
Opium and Akbari

APPENDIX C

Statement showing the Rates at which Opium was sold to licensed dealers from British Depôts in the Bombay Presidency in each year since 1860

Y AR.	Rate p lb	REMARKS
	R a p	
1860-61		Up to 18,778 opium required for home consumption was purchased by the Commissioner of Customs who supplied it to the several Collectors and fixed the price at which they were to sell it to licensed dealers. Duty at the rate of Rs 12 per lb was leviable on opium for home consumption but in practice the selling price was fixed at the cost of the opium plus pass fee plus a percentage to cover freight loss from dry age &c &c. As each depôt frequently contained various stocks priced at different rates the prices charged at one and the same depôt varied according to the stock out of which opium was issued to each licensee. The prices ruling in the Bombay market for Malwa opium from 1860 to 1877 are noted below —
1861-62		
1862-63		
1863-64		
1864-65		
1865-66		
1866-67		
1867-68		
1868-69		
1869-70		
1870-71		
1871-72		
1872-73		
1873-74		
1874-75		
1875-76		
1876-77		
1877-78		
		Per chest of 140 lb
		R R
		1 650 t 1 800
		1 500 1 600
		1 425 1 500
		1 500 1 600
		1 600 " 1 835
		1 600 1 800
		1 400 1 500
		1 300 1 400
		1 325 1 375
		1 375 " 1 190
		1 250 1 300
1878-79	13 3 6	Up to 30th April 1879 Up to 14th November 1879 Up to 24th January 1880 Up to 24th February 1880 Up to 14th October 1880
1879-80	13 3 6	
	12 4 0	
	12 12 0	
1880-81	13 6 0	From 1st August 1882 to 30th April 1883 From 1st May 1883
	13 12 0	
	18 0 0	
	18 0 0	
1881-82	18 0 0	Up to 14th October 1888 Up to 14th May 1889 From 15th May 1889
1882-83	12 0 0	
1883-84	10 0 0	
1884-85	10 0 0	
1885-86	10 0 0	
1886-87	10 0 0	
1887-88	10 0 0	
1888-89	10 0 0	
	12 0 0	
	10 0 0	

POONA,
9th August 1889

T D MACKENZIE,
Acting Commissioner of Customs, Salt, Opium and Akbari

APPENDIX D

Statement showing the Number of Gallons (reduced to common strength 25° U P) of Foreign Spirits imported in the Port of Bombay in each year since 1877-78, together with Import Duty Tariff rates prevailing in each year

YEARS	Quantity in gallons	Tariff rate of duty per gallon	Duty on the quantity of spirits imported	REMARKS
		R	R	
77-78	211 289	4	6 33 808	
78-79	218 084	4	6 54 252	
79-80	262 752	4	7 88 510	
80-81	243 512	4	7 30 534	
81-82	284,843	4	8 54 643	
82-83	289 241	4	8 67 936	
83-84	306 916	4	9 21 243	
84-85	309 493	4	9 28 613	
85-86	348 156	4	10 44 514	
86-87	350 475	4 and 5*	10 74 978	* The increased rate came into force from 14th January 1887
87-88	338 439	5	12 66 940	

POONA
4 August 1889

T D MACKENZIE,
Acting Commissioner of Akbars

APPENDIX E

Statement showing the Quantities (in gallons of strength 25° U P) of Country Spirit sold in the Town and Island of Bombay during the years since 1877-78 the average consumption in drams per head of population (773 196) according to the Census of 1881, and the rates of Still head duty and Tree tax in force in each year

YEARS	Mwra Spirit	Foddy Spirit	For	Average population	Still head duty	Tree tax	Rate of Tree tax	Rate of Tree tax	Rate of Tree tax
	Gallons	Gallons	Gallons	Drams	R a p	R a p	R	R	R
78	362 266	291 791	653 507	40 6	{ 1 12 0 }	{ *	9 }	9 }	3 }
79	295 109	290 056	585 166	36 3	{ 2 4 0 }		12 }	12 }	4 }
80	320 415	214 565	534 980	33 2	{ 2 4 0 }		15 }	15 }	5 }
81	380 759	202 267	583 026	36 2	{ 2 4 0 }		18 }	18 }	6 }
82	400 434	230 087	630 521	39 1	{ 2 4 0 }		18 }	18 }	6 }
83	399 182	264 608	663 790	41 1	{ 2 4 0 }		18 }	18 }	6 }
84	417 030	281 366	698 396	43 4	{ 2 12 0 }	{ +	18 }	18 }	6 }
85	531 588	16 856	548 444	34 0	{ 2 12 0 }	2 6 0	18 }	18 }	6 }
86	565 403	28 612	594 065	37 9	{ 2 12 0 }	2 6 0	18 }	18 }	6 }
87	515 936	105 711	621 686	38 6	{ 2 12 0 }	2 6 0	10 }	10 }	5 }
88	505 374	145 735	650 109	40 4	{ 2 12 0 }	2 6 0	10 }	10 }	5 }

The increased rate came into force from 1st January 1878
 † Do Do Do 1st June 1884.
 ‡ Do Do Do 1st January 1878
 § Do Do Do 1st January 1880

etc.—The figure of population as directed by Government that of the census of 1881 but it is submitted that up to that year the population ought to be that of the Census of 1872. If this suggestion is adopted the figures in column 5 up to 1881-82 would have modified

POONA,
August 1889

T D MACKENZIE,
Acting Commissioner of Akbars

The out-still system prevails in all the States of the Rewa Kantha, except Rajpipla (in which the still head duty and central distillery system has been introduced since the 1st January 1888) and the smaller talukas of Bhadarwa, Umeta, the Dodka Mewas the Pandu Mewas and the Sankbeda Mewas of which abkari leases have been acquired by Government

2 Under the out still system in force in the Rewa Kantha territory, the privilege of manufacturing and selling liquor in specified villages is sold annually to the highest bidder. The purchaser of the farm makes and sells any quantity of liquor of any strengths he likes and sells it at any prices he pleases. The price of liquor is rarely paid in cash it is paid usually in kind and labour. The village Kalal does not confine his trade to making and selling liquor. By a system of giving liquor on credit and on pawn of property and of advancing money and grain to the poor he manages in the course of a few years to become the master of their moveable and immoveable properties and is able to hold many of them in a state of perpetual serfdom. He allows the better class of villagers, on payment of fees, to make liquor for their use in his own still or in private stills.

3 In the States of Bariya and Chhota Udepur Bhils, Kolis and similar other classes are also allowed to make liquor for their own use on occasions of births deaths and certain festivals. Moreover, every agriculturist in Bariya is at liberty on payment of a tax of Rs 8 per plough, to make liquor for private use all the year round. A similar practice also prevails in Chhota Udepur, but the exact amount of the tax levied for the privilege is not known. In both these States mowra grows plentifully so much so that large quantities are brought every year for sale at the Ghodia and Badhupur markets.

4 The following statement shows the area and population of each of the Rewa Kantha States in which the outstill system prevails the number of liquor shops and stills existing in each in 1886-87 and the approximate amount of abkari revenue realized in the same year —

Name of State	Area in square miles	Population	Number of Still shops	Amount in Rs	Average number of population per shop	Average number of square miles per shop
Vadasmir	189	46,328	43	10,050	1,404	5.73
Unavada	68	75,450	54	7,200	1,397	7.18
Bunth	391	58,822	62	18,000	949	6.35
Banjel	33	3,751	17	4,000	321	1.94
Bariya	813	66,822	89	*16,000	751	9.19
Chhota Udepur	873	1,19,18	65	10,000	1,095	13.43

Total Rs 11,000 and 1 plough tax

5 For purposes of comparison, similar particulars are given below for the Pauch Mahals district which adjoins the States above mentioned —

Name of State	Area in square miles	Population	Number of Still shops	Amount in Rs	Average number of population per shop	Average number of square miles per shop
<i>Under still head duty and central distillery system</i>						
Godhra, Kalol and Halol Talukas	1,013	1,54,840	35	18,000	4,424	29.94
<i>Under outstill system</i>						
Dohad and Jhalod Talukas	607	1,00,639	23	15,727	4,375	26.30

6 In the Rajpipla State as already remarked, the central distillery and still head duty system was introduced on the 1st January 1888. As a consequence, all the old outstills have been closed, but the Administrator has not thought fit without further experience, to make any material change in the number and positions of liquor shops as they existed before and has given the farm under the new system to the same person who had held farms under the old outstill system for several previous years. The statistics which are given below for the year 1888 may, therefore be said to represent pretty fairly the condition of things in Rajpipla under the Native rule, modified so far only as required by the immediate necessity of changing the system. Side by side with the statistics relating to Rajpipla I will give similar statistics for the same year for the Broach Collectorate, which adjoins the Rajpipla State —

	Rajpipla State	Broach Collectorate
Area in square miles	1,514	1,453
Population	114,566	326,980
Number of liquor shops	98	61
Quantity of liquor sold converted to strength 25° U P (gallons)	45,930	51,201
Average number of population per shop	1,171	5,365
Average number of square miles per shop	15.45	23.83
Average consumption of liquor per annum per head of population (drams)	19	7½

7 The liquor consumption of Cambay amounted in 1885 to 11,701 gallons 25° U P which on a total population of 86,074, give a rate of 6½ drams per head per annum In 1886, consumption rose to 14,662 gallons of the same strength, or 8½ drams per head per annum, figures for 1887 are not available From the 1st January 1888 the abkari management. Cambay State has come into the hands of Government by virtue of a lease given by the b For a fixed annual compensation From the same date, Government increased the d rates in Cambay, with the result that only 6,129 gallons of liquor 25° U P were sold g the twelve months from January to December 1888 giving a rate of 3½ drams per er annum

The States of Bansda and Dharampor have adopted the central distillery and still head duty system since the year 1888 84 In the f llowing statement are compared the abkari ices of the States of Bansda and Dharampor with those for the same period of the British s of Chikhli Bulsar and Pardi of the Surat Collectorate, which adjoin the States of a and Dharampor —

me of Natl Stat and British Tal kas	A l su re lles	P pula t	Average annu l liq ptl f 188 88 g li g 25 U P	N ml of liq shops	Av age ls f p p t i u h p	Av rage num b r of sq a milit t each h p	Average annual liquor con- sumpt on pe head t pop latioi dra
ative States							
mpor	384 94	94 122 101 889	20 113 70 048	65 110	525 921	5 91 7 22	35 33
ish talukas							
1	167 208 163	60 147 80 707 51 111	19 130 11 207 25 603	33 44 33	1 823 1 814 1 130	5 06 4 72 4 94	15 36 22
FOR BRITISH TALUKAS	538	196 610	106 050	110	1 787	4 89	26

9 If the comparatively populous town of Bulsar which has six liquor shops for a ation of 13 229 and an average annual consumption of 19,661 gallons of liquor 25 U P, eluded the average consumption per head of population of the rest of the Bulsar a comes to 29 drams

0 Similar statistics for the same period of the Sachin State and of the British taluka of Chorasi (exclusive of the city of Surat and the town of Rander) are compared below —

State Taluka	A l su re lles	P pula t	Average annu l liq ptl f 1887 88 25 U P	N ml of liq shops	Av age ls f p p t i u h p	Average annual liquor con- sumpt on pe head t pop latioi dra
State	42	15 721	6 193	13	1 209	16
Taluka	100	35 445	6 628	10	3 534	9

1 Baroda has declined to furnish the abkari statistics called for by Government Such as I have been able to collect from various sources will be presented below

2 In 1887 there were altogether 445 country spirit shops in the Navsari division, which a area of 1,940 square miles and a population of 287,549 This gives one liquor shop to quare miles and 646 inhabitants

3 The number of country spirit shops in the Surat district in the same year was 305 area of 1,662 square miles and a population of 614,198 This gives one shop to 5 43 miles and 2,014 inhabitants, as against one shop to 4 36 square miles and 646 inhabit n the neighbouring Gaikwadi district of Navsari.

4 Excluding the 58 country spirit shops in the city of Surat, comprised in an area of 10 square miles containing 109,844 inhabitants, the ratio of the remaining shops to the nd population of the Surat district ~~shows~~ the city is one shop to 6 70 square miles and inhabitants, as against one shop to 4 36 square miles and 646 inhabitants in the Navsari t of the Baroda State

15 Statistics of liquor consumption are available for the four years 1883 84 to 1886 87 for the portion of the Navsari district in which the central distillery and still head duty system was in force in those years. The average annual consumption for that period comes to 139 551 gallons 25° U P in a tract containing 685 square miles 201 liquor shops and a population of 191,692. This tract comprises the talukas of Velachha (including Kathor but excluding the Vakal Peth), Kamrej, Palsana, Mahua, Navsari and Gandevi.

16 The talukas of the Surat Collectorate which adjoin the said tract of Baroda territory are Olpad, Chorasi, Mandvi, Bardoli, Jalalpor and Chikhli. They have a collective area of 1,291 square miles and a population of 477 730. The average quantity of liquor sold annually at 228 shops in these talukas during the four years 1883 84 to 1886 87 was 205 945 gallons 25° U P.

17 The consumption of spirit per head of population and the ratios of liquor shops to areas and populations in the above mentioned parts of the Gaikwad's district of Navsari and of the British district of Surat are shown below —

	Navsari	Surat
Number of square miles to a liquor shop	3 41	5 66
Number of population to a liquor shop	954	2 005
Consumption of liquor 25° U P per head of population (drains)	35	21

18 If the city of Surat, like which there is no large city in the Navsari district is excluded, the comparison would be more unfavorable to Navsari as will be seen below —

	Navsari	Surat
Number of square miles to a liquor shop	3 41	7 04
Number of population to a liquor shop	954	2 164
Consumption of liquor 25° U P per head of population (drains)	35	17

19 There are many more liquor shops in Baroda territory than in British territory within a distance of two miles from the under mentioned frontiers —

	Liquor shops within two miles of frontier	British	Gaikwadi
Eastern frontier of Olpad Taluka		4	7
Eastern and southern frontiers of Chorasi Taluka (including Sachin State and British management)		16	24
Northern frontier of Jalalpor Taluka		5	17
North eastern frontier of Chikhli Taluka		2	4
Southern and western frontiers of Bardoli Taluka		12	40
Western and northern frontiers of Mandvi Taluka		8	13
Frontier of the Gaikwad's taluka of Gandevi		17	19
TOTAL		64	124

20 When lists were prepared in 1887 of the British and Gaikwadi villages situated within two miles of the frontier between the Viramgam Sanand and Daskroi Talukas of the Ahmedabad Collectorate, and the Vadavli Kadi, Kalol and Dehgam Talukas of the Kadi district of His Highness the Gaikwad with a view to stipulate for the non establishment of liquor shops in any of those villages it was found that there were 86 villages of the Gaikwad with a population of 40 453 for the supply of whom 17 liquor shops were maintained while on the British side the total number of villages was 117 with a population of 72,237, with only 10 liquor shops for their supply.

21 The ratios of liquor shops as they existed in 1887 to areas and populations in some of the talukas of the Baroda district and in the adjacent British talukas are shown in the following table —

Names of Talukas	Whether British or Gaikwadi	Area in square miles	Population	Number of Liquor shops	Average number of population to a shop
Ohoranda	Gaikwadi	226	61 805	11	20 51
Broach and Amod exclusive of Broach City	British	476	112 921	19	30 61
Padra	Gaikwadi	181	86 706	22	8 23
Jambusar	British	374	77 772	7	53 78
Baroda (exclusive of Baroda City)	Gaikwadi	309	90 094	19	16 26
Petlad		270	196 028	50	5 40
Borsad		218	143 321	10	21 81
Anand	British	243	154 118	10	24 30
Nadiad		224	162 256	9	21 69
Matar		217	78 279	3	72 83
Jarod	Gaikwadi	3 5	60 029	63	5 95
Sankheda		177	51 610	9	19 66
Kalol including Halol Petha	British	415	76 522	15	27 67
Tilakwada	Gaikwadi	37	7 520	8	4 62
Sankheda Mewas	Under British management	311	53 214	40	7 77

22 The Dabhoi and Sinor Talukas of the Baroda district do not march with British territory and have therefore been omitted in the foregoing statement

23 The total abkari revenues of each of the districts of Baroda for each of the years 1883-84 1884-85 1885-86 and 1886-87, for which information is available are compared now with the total abkari revenues of each of the British districts in Gujarat for the same period —

Name of District	Population	Revenue for 1883-84	Revenue for 1884-85	Revenue for 1885-86	Revenue for 1886-87	Incidence per head of population on receipts for 1886-87
<i>Baroda</i>		<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R a p</i>
reli	147 468	3 587	4 023	3 464	6 396	0 0 9
di	988 487	59 930	77 900	69 557	79 057	0 1 3
oda	756 807	1 14 93	1 20 576	1 27 555	1 61 215	0 3 5
sari	281 549	1 96 315	4 69 179	4 08 359	4 03 803	1 6 6
TOTAL FOR BARODA	2 180 311	3 74 820	6 76 078	6 08 935	6 50 971	0 4 9
<i>British</i>						
medabad	856 324	1 08 764	1 72 369	1 71 699	1 76 194	0 3 3
ra	801 800	2 7 831	24 610	24 623	24 695	0 0 6
ich Mahals	250 479	21 771	26 703	31 901	36 089	0 2 3
nach	420 930	1 94 104	1 66 710	1 68 086	1 67 185	0 8 2
at	611 138	5 02 523	7 43 062	8 08 107	8 23 251	1 5 5
TOTAL FOR BRITISH DISTRICTS	2 857 731	10 99 062	11 33 384	12 04 409	12 21 304	0 6 10

24 Ameli, which lies in Kathiawar is not comparable with any of the British districts is entered here only to show that an increase of abkari revenue has taken place in that though it is outside of the pale of the influence of the Abkari Department

25 Taking the revenue of each district for 1883-84 as Rs100, the proportions of the amounts realized in subsequent years are as under —

	1883-84	1884-85	1885-86	1886-87
<i>Baroda</i>				
reli	100	112	97	178
di	100	1 0	116	133
oda	100	109	111	140
sari	100	234	208	206
<i>British</i>				
medabad	100	158	157	162
ra	100	103	108	108
ich Mahals	100	100	119	134
nach	100	121	122	121
at	100	92	101	102
TOTAL FOR BARODA	100	186	162	173
TOTAL FOR BRITISH GUJARAT	100	103	110	112

26 The abkari revenue of the Rajpipla State was about Rs46 000 per annum from 1876 to 1883 From 1883 to 1886 the revenue was realized at the rate of Rs90,000 per annum

27 The abkari revenue of the Cambay State has largely increased in recent years, as will appear from the following figures —

	<i>R</i>		<i>R</i>
1881	3 947	1884	9 920
1882	5 978	1885	32 510
1883	8 410	1886	32 500

28 The abkari revenues of Bansda, Dharampor and Sachin have also increased in recent years by 200 to 300 per cent The exact figures are not known

29 The following extracts are from a translation of rules for the sale of abkari farms in the Nizam's dominion —

Hydrabad
The abkari contract of each taluka shall be separately put up to auction except if the Talukdar has any or better mode in his view

* * * * *

"4 These contracts shall be given for three years but the Talukdar should at the time of giving them out keep in view the amount of increase that took place by the auction during the previous three years and the Talukdar is authorized to give or not to give contract to any person either on account of the smallness of the amount or the respectability of the bidder

* * * * *

6 The contract may be sold for one or two years (as the case may be) if there be no one to purchase it (for three years) at a considerable amount

* * * * *

8 If the highest bid for one year's contract is not for a considerable amount departmental arrangement shall be resorted to

30 According to lists made in 1884-85 the numbers of liquor shops in British territory and in Hyderabad territory within three miles of the frontier were as follows —

	British shop	Nizam's shop
Frontier of Chalisgaon Taluka	13	24
Pachora	3	37
Jamner	4	12
Yeda	1	1
Nandgaon	14	23
Kopargaon	1	2
Nevasa		2
" Shegaon		6
Jamkhed	5	24

LALLUBHAI GORDHANDAS,

POONA,
19th July 1889

*Personal Assistant to the Commissioner of Customs,
Salt, Opium and Akkars, on Special Duty*

No 312 dated 14th January 1890

From—T D MACKENZIE Esq Acting Chief Secy to the Govt of Bombay Revenue Dept
To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

As requested in your telegram dated the 30th ultimo, I am directed to forward herewith a statement showing the rates of still head duty in force from 1877-78 to 1887-88 in the several districts of the Presidency proper, and to intimate that similar statistical information for the Town and Island of Bombay is furnished in Appendix E to the memorandum by the Commissioner of Akkars copies of which were sent to the Government of India with the letter from this Government, No 9589, dated the 19th ultimo

2 I am to explain that as the whole of the Ratnagiri district and the greater portion of the district of Kanara were under the out still system during the period specified above no rates of still head duty have been given for them The partial omission as regards other districts in cases shown in the lists is due to the same cause

	1877-78	1878-79	1879-80	1880-81	1881-82	1882-83	1883-84	1884-85	1885-86	1886-87	1887-88	Remarks
Ahmedabad— The city and cantonment of Ahmedabad Whole District (except Parvaty and Modasa)	R 0 12	R 2 0	R 2 0	R 2 0	R 2 0	R 2 0	R 2 0	R 2 4	R 2 4	R 2 4 up to 31st December 1887	R 2 4	
Kaira— Matar and Memadabad talukas Kapedvanj Thasra Borsad Rest of the District												
Panch Mahals— Talukas of Godhra, Halol and Kalol								1 0 1 0 2 4	1 0 1 0 2 4	1 0 1 0 2 4	1 0 1 0 2 4	
Broach— City of Broach town of Ankleshwar and villages of Andada and Sajod	0 15	2 0										
City of Broach and Ankleshwar taluka			2 0									
Whole District				2 0	2 0	2 0	2 0	2 4*	2 4*	2 4*	2 4*	* For the city and area of 10 miles round it the rate was Rs 2-6
Surat— City of Surat and six miles radius Town of Bulsar and six miles radius.	0 15 0 6	2 0 1 0										
City of Surat and Choran and Ojpal talukas			2 0	2 0								
Bulsar and Pardi talukas			1 0	1 0								
City of Surat and Choran and Ojpal talukas					2 0	2 0	2 0	2 0	2 0	2 0	2 0	
Bardoli, Bulsar Chikhli, Jalalpur and Pardi talukas					1 8	1 8	1 8 (including Mandvi)	1 8 (including Mandvi)	1 8 (including Mandvi)	1 8 (including Mandvi)	1 8 (including Mandvi)	
Thane		(g) 1 0 (h) 1 4 (i) 1 8 (j) 1 12	1 12 whole district	1 12	(g) 1 8 (j) 1 12	(g) 1 8 (j) 1 12	(g) 1 8 (j) 1 12	(g) 1 8 (j) 2 0	(g) 1 8 (j) 2 0	(g) 1 8 (j) 2 0	(g) 1 8 (j) 2 0*	* Up to 31st December 1887 From 1st January 1888 extra percentage system

g for Unbergaon Pethe; h, for Dahman Sabha for Mahim taluka; j for the rest of the district

Statement showing the rates of shill-head duty in force from 1877-78 to 1887-88 in the several districts of the Bombay Presidency proper where such duty was levied—contd.

	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	Remarks.
<i>Sank-</i> (c) In all talukas except Baglan Kalvan and Peint (d) In Baglan Kalvan and Peint Whole District (except) talukas of Baglan Kalvan and Peint	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	
Whole District Khander												
Ahmednagar												
Punes												
Sholapur												
Satara Belgaum												
Dhule--												
Bijapur Karnata-- Haliyal taluka and Supa Peitha Kolaba												

(c) In Nasapur Peitha, Akranal Pargana, and the villages situate within Mehwas limits in Taloda taluka and in the Dangs and Mehwas States. (d) In the rest of the district

T D MACKENZIE,
Acting Chief Secretary to Government

No 20 (Revenue) dated 7th January 1890

From—O A GALTON Esq Secretary to the Government of Madras Revenue Dept.

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

Adverting to your letter, dated 9th July 1889, No 3506 I am directed to forward a copy of the marginally noted Proceedings of this Government, from which it will be seen that His Excellency the Governor in Council is of opinion that the increase in consumption during recent years is not due to any encouragement given to drinking but to the growth of population, the prosperity of the poorer classes, due to a succession of favourable seasons, and to the effect of the measures adopted to put down illicit traffic.

Extract from the Proceedings of the Government of Madras, Revenue Department,—No 19 (Revenue), dated 7th January 1890

I again the following—

G O dated 26th July 1889 No 4692 (Misc Revenue)

I the following letter—

No 3506 dated 9th July 1889

From—E J SINKINSON Esq Offg Secy to the Govt of India DEPT OF FINANCE AND COMMERCE

To—The Secretary to the Government of Madras, Revenue Department.

In continuation of my letter No 3392 dated the 3rd July 1889 I am directed to send copies of the report of the debate in the House of Commons on the subject of the administration in India, and to request that you will submit, for the consideration of the Government of India, any remarks which His Excellency the Governor in Council may desire to make on the statements made and figures quoted in the debate, so far as they relate to Madras

2 I am also to ask that a table showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India in force each year since 1860, be prepared and forwarded with your reply

No 4692 (Misc Revenue) dated 26th July 1889

Order thereon by the Government of Madras

Referred to the Board of Revenue for early remarks

2 The statement asked for by the Government of India in paragraph 2 of the letter should also be furnished

I also the following—

Proceedings of the Board of Revenue (Separate Revenue) dated 20th September 1889 No 344 —

I—

Endorsement of the Secretary of Government Revenue Department dated 26th July 1889

No 4692 on letter from the Government of India No 3506 dated 9th July 1889 forwarding with remarks copies of the report of the debate in the House of Commons on the subject of the Excise administration of the Government of India

Resolution—As desired in paragraph 2 of the order above read, the Board beg to submit statements giving, so far as the information is available in their office, the particulars called for by the Government of India as to the rates of duty on spirits and the selling prices of opium sold to licensed dealers in each year since 1860

2 In regard to the rates of duty on spirits, it is necessary to explain that the excise system was not introduced into the districts named in the margin until the years shown against them, so that the rates of duty cannot in these cases be stated for earlier years, that in South Arcot up to 1888-89, and in other excise districts (except Madras) up to 1884-85, the rates of duty shown in the statement include the amounts made to Government for the monopolies of the manufacture and sale of spirits which cannot be separated, so that the rates of duty may alone be shown, and that in the case of Madras District the rates of duty shown in the statement include up to 1884-85 inclusive license fees of the shops

3 Under these circumstances, the statement is quite misleading, in that it represents a

Notes—1886-87

371 1 (a part of the district only for the second

)—1885-86

in Ch Canara—1887-88

labar (except the Wynnad)—1885-86.

general reduction of duty to have taken place in South Arcot in 1888 89, in Madras in 1885 86, and in the other districts in 1884 85. The apparent reduction was due in all these cases to a radical change of system, whereby (1) in most instances the grant of the monopoly of the manufacture and supply of spirits was first separated from the grant of the privilege of sale and was then abandoned, and (2) in all cases the privilege of sale (subject of course to the payment of duty) was separately leased out. Before the change the rates of duty shown in the statement represented the whole incidence of taxation per gallon of spirits. After the change, the taxation on spirits consisted of two parts—first, the duty directly charged at the time of the issue of the spirits from the distilleries, and secondly, the duty indirectly levied by the leasing out of the privilege of sale. The effect of this double method of taxation has been greatly to enhance during recent years the sum realised by the State per gallon of spirits sold, as will be seen from the following statement, in which both the direct and the indirect duty are shown together under the head of incidence of taxation —

Incidence of taxation per gallon of spirits of 30° under proof

Districts	1883-84	1884-85	1885-86	1886-87	1887-88	1888-89	1889-90 (estimate)
	R a p	R a p	R a p	R a p	R a p	R a p	R a p
Ganjam	1 12 0	2 6 6	2 10 11	2 9 0	2 4 4	2 5 11	2 6 11
Vinagpatam	1 12 0	2 10 1	2 10 7	1 15 2	2 0 0	2 2 5	2 4 0
Chidvari				Rented			
Kistna		Rented		1 8 1	1 9 7	2 6 10	2 6 6
Nellore	1 12 0	2 12 0	2 15 8	2 9 4	3 2 11	3 0 0	3 6 9
Cuddapah	2 4 0	3 12 10	4 5 2	3 8 3	3 8 1	3 7 7	3 12 5
Anantapur	2 0 0	2 17 5	3 6 4	2 9 6	2 18 11	2 15 10	3 8 9
Belary	2 0 0	3 4 9	3 10 4	2 14 7	2 12 8	3 0 10	3 4 7
Do Cantonment	2 13 0	3 5 8	3 10 1	2 14 2	3 14 3	3 6 1	3 12 6
Kurnool police		Rented	2 2 2	2 9 10	2 12 10	3 10 3	3 6 5
Madras { District of spirit	3 3 10	3 4 1	3 15 9	4 2 8	3 11 1	4 0 9	4 8 0
{ 2nd division	3 9 0	3 9 0	4 6 8	5 13 9	4 7 5		
Chingleput	2 5 0	2 14 3	3 0 1	4 4 10	3 6 2	3 9 7	3 11 2
North Arcot	2 4 0	3 4 7	3 6 9	3 15 2	3 7 6	3 8 3	3 13 6
South Arcot	2 0 0	2 0 0	2 0 0	1 15 5	2 2 11	2 10 2	2 11 6
Tanjore	2 0 0	2 13 10	3 8 1	2 15 11	2 11 4	2 8 9	2 15 3
Trichinopoly	2 0 0	2 13 7	3 5 7	3 3 11	2 13 9	2 15 7	3 6 0
Tadur	1 8 0	2 9 8	2 12 3	3 12 10	3 1 11	3 1 1	3 10 11
Tinnevely	1 8 0	2 10 11	3 4 1	3 11 5	3 8 6	2 13 9	3 6 11
Coimbatore	2 0 0	4 12 0	4 13 9	3 6 10	3 6 3	3 1 7	3 8 7
Nilgiris	2 13 0	4 6 6	4 8 6	4 1 4	3 14 3	4 2 6	4 4 10
Salem	2 4 0	3 13 0	4 8 9	3 10 2	3 3 7	3 8 7	3 15 8
South Canara		Rented (combined arrak and toddy)			1 13 8	0 14 4	2 4 0
Malabar	2 13 0	2 5 2	2 3 11	1 14 10	2 5 3	2 2 0	2 0 5

4 In regard to the debate in the House of Commons on the 30th April last, copy of a report of which has been forwarded for their remarks, the Board have little to say. Most of the criticisms directed at what the speakers called the excise system of the Government of India are applicable to two or three only out of perhaps fifteen or twenty excise systems in force in different parts of India. Only one of those two or three systems is in force in this Presidency at all and that is moribund here, being in course of being superseded by other methods in pursuance of the policy which has guided the Abkari administration here for nearly twenty years as rapidly as the necessary steps to this end can be taken. As far as that system is here in force, it is free from the objectionable features on which the speakers in the recent debate commented.

5 The Board do not understand what is meant by the statement at page 3 of the report that contractors pay for the outstills certain fixed sums and contract with the Government to pay lump sums for the use of the outstills. This seems to indicate that the speaker believed an outstill to be a kind of implement or machine, the property of Government. But there may be some error in the report.

6 It is not the case that there is here a steadily increasing manufacture of beer strong in alcohol on which no duty is paid (page 7 of the report). The manufacture of beer is increasing but it is not allowed to contain more than 8 per cent of alcohol (about the proportion in Bass' Ale), and analyses are frequently made to ensure the observance of this condition. Duty is, and for years past has been, charged on beer made in this Presidency and sold to the public at the same rate (1 anna per gallon) as on imported beer.

7 In this Presidency we do not force people to find sites for shops, nor do we fix maximum prices. We gave that up long ago. When we do interfere with prices, it is to fix minimum prices.

8 It must be extremely difficult for persons in England, who desire to criticise the Indian Abkari administration, to obtain an accurate knowledge of the details of the different

ari systems and to understand their varying effects both on the revenue and on the moral and erial condition of the people, and the Board can make allowances for persons who fail in this cult task But it seems to them quite inexcusable that persons who take on themselves rstruct the Government of India and its servants in the performance of their duties should o acquaint themselves with the physical facts of the case, which the officers of the depart- t, however anxious to earn promotion by increasing the revenue neither created nor modify or abolish Mr McLaren (page 15) is evidently ignorant of the facts that, unless ular care is taken to prevent fermentation beginning, toddy ferments almost as soon drawn that toddy is mostly sold in a state of fermentation, and that fully fermented y has been frequently proved to contain more than 10 per cent of proof spirit, that is, that it the strength of strong beer Toddy is so cheap—often less t an an anna a gallon—that believed by many to be the cause of more drunkenness than arrack But this is a point hich further information is required and on which it is possible that no dictum of univer plication can be laid down

9 The figures on which Mr Caine bases his arguments at page 8 of the report appear o been derived from authentic sources But their application by Mr Caine shows that as not fully apprehended the facts He has omitted to notice that the figures apply different areas and populations The statistics of consumption in rented districts are so ustworthy that the Board make it a rule never to base arguments upon them Omitting r, the actual facts as to the consumption of recent years are shown in the subjoined state t —

ment showing the area, population and consumption of spirits reduced to proof strength in the excise tracts of the several districts of the Madras Presidency for seven years ending 1888 89

DISTRICTS	188 83	1883 84	1884 85	1885 86	1886 87	1887 88	1888 89
	Gals	Gals	G ls	Gals	Gals	Gals	Gals
am	39 004	41 835	35 316	27 020	24 579	24 170	24 044
g patam	11 699	11 226	9 941	9 690	(a) 26 479	29 133	(b) 36 323
ra					(c) 71 855	112 0 9	115 548
re	37 638	38 859	35 276	30 948	39 813	42 106	39 240
apah	51 623	50 205	45 041	38 189	43 114	46 703	47 541
tapur	27 474	26 141	23 7 6	19 679	25 928	32 180	32 837
ry	68 70	73 637	67 9 0	54 225	60 240	73 475	70 144
ool				(d) 85 437	41 2	38 798	28 023
as	125 622	125 783	127 474	108 977	99 400	(e) 140 673	(f) 152 048
leput	40 183	39 718	45 087	47 904	41 123	() 57 38	(f) 35 237
Arco t	78 5 0	76 1 47	81 778	83 202	86 368	91 157	91 323
re	47 571	55 514	70 769	63 3 4	71 981	80 670	(g) 93 740
inopoly	27 781	33 870	34 142	24 218	28 669	(h) 37 045	39 100
ra	31 164	36 312	3 1 7	26 623	29 077	(h) 32 157	35 282
velly	40 924	40 7 1	48 205	41 8 6	39 096	42 477	48 225
more	31 08	31 462	35 115	26 146	21 700	21 718	26 566
is	41 126	47 594	40 23	35 391	38 354	38 188	46 148
	40 515	40 217	35 515	27 752	28 908	36 213	31,918
	46 115	53 000	48 377	36 664	41 570	54 171	52 236
Canara						(j) 10 285	(k) 16 827
ar	8 001	9 198	9 257	(i) 21 751	27 055	24,197	30 458
TOTAL	99 937	842 964	833 973	759 146	890 021	1 065 007	1 094,807
Sq miles	93 973	93 973	93 973	99 385	104 221	104 285	106 841
ation	21 6 9 722	21 679 722	21 679 722	22 331 954	23 125 133	23 165 133	24 374,183

- 1 I ceased du to chang / law nabling d partment to pre er t m gil g from ne gi bo g rented tr cte
) A additional area of 2,000 square miles and an additional population of a million supplied
) F r nine months District formerly rented
) District formerly rented
) I ceased e nsumptio owing to strike among toddy-drawers
) A large area and pop lati transferred from Chingleput to Madras.
) New system adopt d F ch f ontier
) Pre e tle arr ngements on the Pudukota frontier improved
) Pl el ge tow s with a populati n of 168 000 newly bro ght under the excise system
) M g l town and ubu be with a population of 60 000 newly brought under the excise system
) Ma g l taluk (ex lusive of Mangalore town) with a population of 198 049 and an area of 556 square miles added

10 Pages might be written as to the causes of the fluctuations in consumption shown in the above statement But this is not necessary It is sufficient to state that the consumption of the tracts which have been under the excise system continuously during the period treated of has been as stated in the margin These tracts must be considered by themselves if the comparison is to be a fair one, and if a just judgment is to be formed as to the efficiency of present arrangements for the

	Consumption of spirits (proof gallons).
83	799 335
84	842 964
85	833 973
86	710 425
87	759 107
88	889 103
-89	918 860

double object of reducing the consumption and of increasing the revenue. The increase in the consumption of spirits was thus about 15·4 per cent, or 0·05 of a gallon per head of the population in the period of six years. In 1882-83 however, the country was still far from having recovered from the effects of the great famine of 1876-78. The interval between 1882 and 1889 was one of general prosperity, during which the population probably increased by fully 5 per cent. The increase in the consumption of spirits does not, therefore, appear to the Board to indicate any increase of intemperance or to warrant the conclusion that the abkari system was in any way open to blame. On the contrary, the system is such that, as soon as the rise of consumption in the early part of 1888-89 showed that the increase of 1887-88 was not ephemeral the Government was at once able to increase the rates of duty charged in the current year to the extent shown in the last column of the enclosed statement of rates of duty.

11 But it is unnecessary to lengthen these remarks or to take up the time of Government with the correction of the many errors as to facts and motives, as well as to principles, into which several of the speakers in the recent debate were betrayed by want of knowledge of the subject. It will suffice for the Board to say that they are in possession of two letters from Mr. Caine to their Secretary in one of which (dated December 5th, 1888) he says, 'I am quite convinced that the methods pursued in Madras Presidency are better than those in any other province of British India, judging by results at any rate' while in the other (of the 19th of the same month) he writes, "I have always considered the Abkari Department of Madras the best administered in all India."

Statement showing the rates of excise duty on country spirits at 50° under proof in the Madras Presidency

Districts	1874-75	1875-76	1876-77	1877-78	1878-79	1879-80	1880-81	1881-82	1882-83	1883-84	1884-85	1885-86	1886-87	1887-88	1888-89	1889-90
	<i>R e s p</i>	<i>R e s p</i>	<i>R e s p</i>	<i>R e s p</i>	<i>R e s p</i>	<i>R e s p</i>	<i>R e s p</i>	<i>R e s p</i>	<i>R e s p</i>	<i>R e s p</i>	<i>R e s p</i>	<i>R e s p</i>	<i>R e s p</i>	<i>R e s p</i>	<i>R e s p</i>	<i>R e s p</i>
1 Ganjam	1 0 10	1 6 9	1 6 9	1 6 9	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 4 0	1 4 0	1 6 0	1 6 0	1 5 0	1 5 0
2 Vinayapattam	1 0 10	1 8 6	1 8 6	1 8 6	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 2 0	1 2 0	1 4 0	1 4 0	1 5 0	1 5 0
3 Gollavara																
4 Kistna		1 8 6	1 8 6	1 8 6	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 4 0	1 4 0	1 6 0	1 6 0	1 5 0	1 5 0
5 Nellore																
6 Cuddapah																
7 Anantapur																
8 Bellary { Cantonment																
9 Kurnool { District																
10 Madras { Patna	2 14 0	2 14 0	3 2 0	3 2 0	3 3 0	3 3 0	3 3 0	3 3 10	3 3 10	3 3 10	3 2 6	3 2 10	3 2 10	3 2 10	3 2 10	3 2 10
11 Chingleput { Colombo	3 6 7	3 6 7	3 7 10	3 4 10	3 5 0	3 5 0	3 7 0	3 7 0	3 7 0	3 5 0	3 9 0	3 9 0	3 9 0	3 9 0	3 9 0	3 9 0
12 North Arcot { Chingleput	3 0 0	2 4 0	2 4 0	2 4 0	2 4 0	2 4 0	2 4 0	2 5 0	2 5 0	2 5 0	1 6 0	1 6 0	2 3 0	2 3 0	2 3 0	2 3 0
13 South Arcot { North Arcot	1 12 0	2 4 9	2 4 9	2 4 9	2 6 0	2 4 0	2 4 0	2 4 0	2 4 0	2 4 0	1 6 0	1 6 0	2 3 0	2 3 0	2 3 0	2 3 0
14 Tanjore { South Arcot	1 12 0	1 12 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0
15 Trichy { Other taluk																
16 Madras { Tanjore	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	1 7 5	1 7 5	1 18 0	1 18 0	1 18 0	1 18 0
17 Tinnevely { Trichy	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	2 0 0	2 0 0	2 3 0	2 3 0	2 3 0	2 3 0
18 Cumballore { Tinnevely																
19 Nilgiris { Cumballore	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 7 0	1 7 0	1 12 0	1 12 0	1 12 0	1 12 0
20 Salem { Nilgiris	2 12 0	2 12 0	2 12 0	2 12 0	2 13 0	2 13 0	2 13 0	2 13 0	2 13 0	2 13 0	1 8 1	1 8 1	1 12 0	1 12 0	1 12 0	1 12 0
21 South Canara { Salem	1 12 0	1 12 0	2 3 0	2 3 0	2 4 0	2 4 0	2 4 0	2 4 0	2 4 0	2 4 0	2 6 4	2 6 4	2 3 0	2 3 0	2 3 0	2 3 0
22 Malabar { Towns																
Wynaad taluk																

In the upland taluks and Mannipattam Town
† With the exception of Cumballore and Marapattam taluks, which always continued under the rented system
‡ Up to 1885-86, Madras Town Abkari was under the dower system.

APPENDIX

Statement showing the selling prices of Opium per Tola (180 grains) sold to licensed dealers for consumption in the Madras Presidency

District.	1888-89	1889-90	1890-91
	R a p	R a p	R a p
1 Gajnah	0 2 8	0 3 2	* 0 4 2
2 Vizagapatam	to 0 3 9	to 0 4 8	to 0 4 7
3 Godavari	0 3 4	0 3 9	0 4 1
4 Kistna.	to 0 3 9	to 0 4 6	to 0 4 11
5 Nellore	0 3 7	0 4 0	0 3 10
6 Cuddapah	to 0 4 7	to 0 4 3	to 0 4 6
7 Anantapur	0 3 3		0 4 5
8 Bellary	to 0 4 0	0 4 1	to 0 6 0
9 Kurnool	0 4 1	to 0 8 10	0 4 2
10 Madras	to 0 6 8	0 4 0	to 0 5 4
11 Chingleput	0 3 8	to 0 6 0	0 4 3
12 North Arcot	to 0 4 9	0 4 0	to 0 10 3
13 South Arcot	0 4 6	to 0 5 1	0 2 1
14 Tanjore	to 0 4 8	0 3 7	to 0 6 0
15 Trichinopoly	0 3 9	to 0 5 1	0 4 3
16 Madura	to 0 4 6	0 4 3	to 0 5 4
17 Tinnevely	0 3 10	to 0 10 8	0 3 11
18 Coimbatore	to 0 4 4		to 0 4 11
19 Nizigar	* 0 3 9	0 4 0	0 4 4
20 Salem	to 0 4 0	0 3 7	0 4 0
21 South Canara	* 0 4 0	to 0 4 0	to 0 5 0
22 Malabar	0 3 10	0 4 6	0 4 0
	to 0 6 0	to 0 6 0	to 0 7 6
		0 4 4	0 4 0
		to 0 6 0	to 0 5 4
		0 4 8	0 4 4
		to 0 5 0	to 0 6 0
	0 4 0	0 4 6	0 4 8
	to 0 4 2		
	0 4 0	0 4 0	0 4 3
	to 0 4 6	to 0 5 4	to 0 10 0
	0 3 11	0 3 11	0 4 0
	to 0 6 2	to 0 6 0	to 0 5 4
	0 3 4	0 3 4	0 4 6
	to 0 4 1	to 0 4 1	
	0 4 0	0 4 0	0 4 3
	to 0 8 0	to 0 10 0	to 0 7 0
	0 6 0	0 3 5	0 4 8
	to 0 6 2	to 0 7 3	to 0 11 6
	0 3 0	0 4 0	0 3 0
	to 0 8 0	to 0 8 0	to 0 7 0

Not furnished by Collector and called for
 N B—(1) These rates represent the prices realized by the wholesale importer from the licensed vend farmer. The Board have no information of the rates of purchase by the importer.
 (2) Information is not available for the years anterior to 1888-89

Read also—

No. 6225 dated 9th December 1889

From—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE
 To—The Secretary to the Government of Madras.

Abstract—Requesting an early reply to the communication inviting remarks on the recent debate in the House of Commons on the excise policy of the Government of India

Read also—

Telegram dated 30th December 1889

From—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE
 To—The Secretary to the Government of Madras.

Abstract—Inquiring when reply to letter from the Government of India, forwarding for remarks, copies of the debate of House of Commons on the Excise administration of India, is expected

Order thereon by the Government of Madras

With the proceedings read above, the Board of Revenue submits the tabular statements, showing the rates of duty on spirits and the selling prices of opium for a series of years, called for by the Government of India in its letter, dated 9th July 1889, No 3506 together with remarks on the statements made and figures quoted in the debate in the House of Commons, referred to in the Government of India letter, so far as these statements and figures relate to this Presidency

2 In regard to the rates of duty on spirits, the Board has taken for the first year of the series 1874-75 which was the last year of the operation of what has been termed the "experimental excise system," which originated in the district of Ganjam in 1869 and was extended to four other districts (Vizagapatam Chingleput, North Arcot, and South Arcot) in 1872-73 the second year of the series marks the beginning of what may be termed the "second or improved excise system" which was introduced in nearly half the Presidency, and which differed from the previous system in that it fixed the duty in the different districts with reference to the actual selling prices therein instead of arbitrarily as under the first system, as also the maximum and minimum selling prices and required the contractors to guarantee a minimum revenue determined by competitive tenders. Under both these systems, the contractor had the monopoly both of manufacture and of sale and paid to Government on account of both these privileges a duty on each gallon of spirit issued from his distillery. It is this duty that is entered in the statement up to the year 1883-84

3 The apparent decrease in the duty after this year was due to the important change introduced in 1884, on the recommendation of the Abkiri Committee of separating the privileges of manufacture and sale and collecting the revenue partly as before, in the shape of duty on each gallon of spirit issued from the distilleries and partly in the shape of rent arrived by leasing out, in open auction, the privilege of sale. In the period subsequent to the introduction of this system the duty shown in the statement represents only the still head duty. For purposes of comparison, however the Board has given in paragraph 3 of its Proceedings a statement showing the total incidence of taxation obtained by adding together the still head duty and the incidence of the vend rents on each gallon at 30° under proof. This statement shows that the total duty has increased considerably during recent years, extending in many places, the tariff rate (Rs 8)

4 In regard to the increase in consumption observable in recent years the Government entirely agrees with the Board in believing that it does not indicate any increase in intemperance. The Board is however, mistaken in supposing that Mr. Caine has made a wrong use of his figures. All his figures except those for two of the earlier years seem to have been taken from Sir David Barbour's Financial Statement referred to by him and agree (when reduced to London proof strength) with the figures given in paragraph 10 of the Board's Proceedings and his remarks about increase relate therefore, only to those tracts which have continuously remained under the excise system from before the introduction of the new system 1884-85. In these tracts the consumption in 1888-89 shows as compared with that in 1883-84, the year previous to the new system an increase of only 8.3 per cent. This increase is fully explained by the increase in population noticed by the Board and by the growing prosperity of the poorer classes during the last few years due to a succession of very favourable agricultural seasons. To these causes may also be added the gradually increasing success attending the measures adopted to suppress illicit practices.

5 As observed by the Board, every increase in consumption which is not due to transient causes is at once met by increasing the duty. This was done pretty generally throughout the 1880 tracts at the beginning of this year, and a proposal to further enhance the duty from the beginning of the next year is now under the consideration of Government.

6 How far Mr. Caine's statement in regard to "beer" is correct is pointed out in paragraph 6 of the Board's Proceedings. His statement that no duty is paid on beer is true in regard to the issues to the Government Commissariat Department, which form the bulk of the manufacture*. These issues are exempted from excise duty just as Government imports are exempted from customs duties.

7 Mr. M'Laren's challenge that if Government wish to be believed that they are actuated by a desire to promote temperance, they might give proof of it by exempting "toddy" from taxation shows, as pointed out by the Board, that

—	House		Total.	Per cent of total
	Imported	Indigenous		
1	2	3	4	5
1885-86	41,982	46,89	368,121	87.3
1886-87	49,000	35,787	534,787	93.3
1887-88	40,706	51,68	512,364	84.9
1888-89	418,114	128,845	546,959	76.6
Total	1,099,292	262,989	1,962,231	86.6

information on this subject is very incomplete

8 On the whole, the Government is satisfied that an intimate acquaintance with the Abkari administration as it is now conducted in this Presidency will convince any impartial critic who has not an opposite theory to maintain, that, as far as this Presidency is concerned, everything is being done which it is possible for a Government to do, and this would seem to have been the conviction of Mr Caine himself judging from what he is reported to have stated in his letters to the Board's Secretary

9 In regard to the prices charged to the licensed vendors of opium by the importers, it is reported that information is not available for the years anterior to 1886-87

10 Ordered that the following letter be despatched —

[Letter No 20 dated 7th January 1890—see page 40]

[No 6904—343 dated 23rd November 1889

From—L K LAURIE Esq C S Offg Secretary to the Chief Commissioner Central Provinces

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of Mr Sinkinson's letter, No 3506 dated the 9th July last, forwarding copies of the report of the Debate in the House of Commons on the subject of Excise administration in India, and asking for the submission of any remarks which the Chief Commissioner may desire to make on the statements made and figures quoted in the Debate, so far as they relate to the Central Provinces

2 As the figures quoted in the Debate do not bear upon the Excise revenue of these Provinces, it is unnecessary to refer to them With regard to the general statements made on the subject of Excise administration in India, they may be briefly summed up as follows That there has been an increase of drunkenness under British administration that the native population look on drinking as a vice that a native if he drinks at all drinks *to get drunk* that the increase of drinking is due to the cheapening of drink and the multiplication of facilities for drinking and that the unchecked extension of the outstill system and the increase of shops without regard to any standard of number, for purposes of revenue only and in disregard of orders, are the causes which have produced these evil results It is further alleged that a system prevails of making licensees undertake to pay license duty upon a given amount of liquor which makes them force their sales, and that a system of local option ought to be introduced in connection with the establishment of shops

3 I am in the first place to observe that the allegations which are embodied in the foregoing indictment preferred against the Excise administration have been the subject of special

No 5316—279 of the 18th November 1886

No. C 50 of the 24th September 1888

No 1668—77 of the 15th March 1889

No 3573—186 of the 13th June 1889

enquiry and report during the last few years and

that there is really nothing new in them to answer

I am to invite a reference to the letters noted on the margin, to which the Chief Commissioner can add but little

4 As regards the charge that there has been an increase of drunkenness under British administration, I am to point out that there are no exact statistics available of the number of drinkers, or of drinking castes in India The charge is based mainly upon general inference from the growth of the Excise revenue, and upon the evidence of certain witnesses quoted by the Honourable Member for Flintshire, who speak only of facts observed by them in Behar and the tea districts (where it is, the Chief Commissioner understands, admitted that there had been an undue extension of the outstill system), and among the educated classes of Lower Bengal who have, there can be no doubt very largely adopted the pernicious habit of consuming European liquors There is no ground for admitting the accuracy of the statement if applied to the Central Provinces and the general body of the population there In paragraph 4 of this Administration's letter No 5316—279, dated the 18th November 1886, it was explained that the system of freely farming to the highest bidder the right to license outstills and establish shops at pleasure, was in force under Native rule down to the time when the Central Provinces were formed but in consequence of representations made to the Local Government that it did not operate as a restriction on intemperance, it was abolished twenty years ago In other words, so far as these Provinces are concerned, the British Administration found the worst form of outstill farming in existence and temptation to intemperance prevalent, and substituted a stricter system with a view to limit the facilities for drinking and diminishing drunkenness. These are facts which are not to be disputed and the probability that the substitution of restrictive measures for what was practically absolute license has resulted in a diminution of intemperance, is strong enough, the Chief Commissioner thinks, to outweigh any general statement that intemperance has increased in these Provinces since 1860 As pointed out, however, by the Commissioner of Excise (a copy of whose remarks upon the matter at issue is appended), no such general statement has been formulated by public opinion in these Provinces while the consensus of official experience is opposed to such a view

If attention is turned to the state of things in those Feudatory States and Zamindaries which are most behindhand in adopting British forms of administration, and which in this and other matters most closely reproduce the state of things which generally prevailed before these provinces passed from under Native rule, it will be found that while the Chiefs and Zamindars left to themselves distillation was practically unchecked and there was no limitation upon the number of shops. The Chief Commissioner has taken advantage of the re-settlement to impose upon the adoption by the Chaudas and other Zamindars of limitations upon the manufacture and sale of spirits and has from time to time impressed upon the Feudatory Chiefs the propriety of imposing checks such as prevail in British territory upon the consumption of spirits and drinks. Considerable improvement has already been effected, especially in the States which have come under direct management.

6. The statement that the 'native population' look on drinking as a vice is a loose way of saying that *certain classes* of the native population take this view for it can hardly be questioned that among the aboriginal races the people of low castes, daily labourers and the agriculturists of some malarious neighbourhoods the consumption of spirits is viewed with as much indulgence as is accorded to the consumption of beer by the mass of the English people. In these Provinces, too, the classes who regard drinking as a vice, *viz.*, Hindus of rank and of the higher castes and the stricter sects of Mahomedans, form—as was pointed out in paragraph 5 of this Administration's letter above quoted—but a small portion of the total population. "We have here" (to quote the same paragraph) "in a country, much of which is hilly and covered with long stretches of forest a large aboriginal population and certain parts large numbers of persons of the lowest castes who, with their forefathers always been accustomed to the use of liquor made from the dower of the mohwa tree. It is added that in the malarious tracts which abound in the Central Provinces it is quite probable that the moderate consumption of a weak spirit such as that ordinarily consumed in these Provinces has its beneficial effect in protecting the people from chills and fever."

6. Whatever may be the case elsewhere it is quite incorrect to say that a native of these provinces who is in the habit of consuming country liquor 'drinks only to get drunk.' As noticed in paragraph 17 of this Administration's letter No C 50 dated the 24th September 1888, the extreme weakness of the spirit which is manufactured from mohwa by the kallars of these parts is a fairly effective check upon excess. Spirituous liquor, which is from 70° to below London proof must be consumed in inordinate quantities before intoxication supervenes and except on festal occasions the kallars' customer is content with his glass. In fact, the only class of natives of these Provinces in respect of whom the accusation that drink is taken for the purpose of getting drunk is not a libel is, in the Chief Commissioner's opinion, numerically small but more influential, section who have so far adopted European manners as to have cultivated a taste for English spirits. Generally throughout India it is the growth of intemperance in this class that has given rise to the complaints of native reformers like Keshub Chunder Sen and has served to give point to the charge that drinking habits were introduced in India under British administration.

Passing now to the statement that the extension of the outstill system and the multiplication of shops have cheapened drink and increased the habit of drinking it is unnecessary to say much in refutation of the charge. An indication has already been afforded of what the state of things was under Native rule, and how the British Government found it necessary to restrict intemperance by restricting the outstill system. The history of what was done in the way of replacing the obnoxious free farming system by more regulated methods has been given in this Administration's letter No C 50 of the 24th September 1888. Although we have no exact record of the selling prices of country spirits at the time when these Provinces were formed, there can be no reasonable doubt that the effect of the steps then taken was to make drink dearer, not cheaper. It has indeed ever now been strongly urged by local experts that spirits have been made *too dear*, and that the people are unduly deprived of the simple pleasure which their forefathers had always been wont to enjoy. The fact that of late years the number of outstills has (for preventive reasons) been increased must be considered along with the fact that the number of *shops* has been diminished. In short, the Chief Commissioner considers it beyond question that the increase in the Excise Revenue of the Central Provinces is due to the higher prices paid for the right to make and sell liquor, and not to any increase in drinking facilities. When the upset prices fixed by the Administration are not met at auction as a general rule the shops are closed.

The allegation that the number of liquor shops is subject to capricious variation and has been unduly multiplied is not (so far as these Provinces are concerned) at all in accordance with the truth. As was stated in paragraph 2 of this Administration's letter No 1666—77, of the 15th March last, almost all the liquor shops in these Provinces have been established for

many years and new ones are, as a rule only opened upon a representation made to the Deputy Commissioner that there is a local demand for a shop. The standing orders in the Excise Manual are that "no more shops should be licensed than are necessary to meet the legitimate requirements of the liquor consuming classes" (*vide* paragraph 15 of this Administration's letter No C 50 of the 24th September 1888). As a matter of fact the number of shops now open (7,604) differs little from the number open eighteen years ago (7,361) and is considerably below the total of the year 1882 (*vide* the statistics appended to my letter No 3572—1886 dated the 13th June last). The increase is far below what might have been expected, looking to the increase of the population and the wealth which the trade in wheat and cotton has poured into the province. The same statement is true of the number of *Opium* shops, which was 990 in 1872 and is 990 now. The question—referred to by the Excise Commissioner—as to whether we might not be justified in closing all *Madak*—as distinct from *Opium*—shops, is now engaging the Chief Commissioner's attention the opinions of all Commissioners and Deputy Commissioners upon the subject having been called for. Mr Mackenzie is personally inclined to agree with Mr Priest that it would be a useful reform to close absolutely these *Madak* dens.

8 The system of making licensees undertake to pay license duty upon a given amount of liquor is not in force in these Provinces.

9 With regard to the feasibility of introducing into the Central Provinces the system of "local option, it is unnecessary I am to say to add anything to the report made on this subject in my letter No 1668—77 of the 15th March last. The instructions contained in the Circular appended to the Excise Commissioner's letter seem to the Chief Commissioner to go as far as possible in the required direction. Among the aboriginal tribes of the Central Provinces drink is part of their religion and figures in all their simple ceremonies. To place these untutored people at the mercy of Brahmin voters in the matter of the use of liquor would practically be tantamount to a violation of the Queen's proclamation.

10 Generally, the Chief Commissioner would submit that the agitation against the Excise system in this country appears to be conducted and stimulated by persons holding extreme views who look upon the consumption of alcohol in any form and in any quantity as pernicious. Their real object is not so much to bring the system under reasonable regulation as to stop the consumption of liquor altogether. The advocates in India of the general superiority of the sadder distillery system have never gone quite so far as this. They were content to propose to make the consumption of spirits a luxury by making them so dear that only the

From Foreign Department to Chief Commissioner
Central Provinces No 209 dated the 6th August
1864

well to-do classes could afford to purchase. Citing a suggestion of this character, Lord Lawrence's Government in 1864 wrote thus—

Here is an avowal in the plainest and most unmistakable language that the object is to deprive the poorer classes of liquor by so taxing it that it will only be available to the well to do people. This, in the opinion of His Excellency in Council is a great injustice to the people. The Chief Commissioner entirely concurs in this view and thinks that a vast amount of nonsense is talked and written at the present day in regard to the necessity and propriety of making liquor dear in India. It is not of course desirable to stimulate the sale of liquor by making it unduly cheap. In a way it ought always to be regarded as a luxury but it must be remembered that it is and ought to be left a poor man's luxury. Dr Townsend who was for years Sanitary Commissioner in these Provinces once wrote—"The use of alcoholic liquor to excess is not a vice common among the mass of the people, and there appears to be no call for measures of repression to prevent it from spreading. The classes that consume liquor are poorly fed and subject to much exposure to weather, and there can be little doubt that under such circumstances a moderate use of alcoholic liquor is beneficial to health. The agricultural labourer would suffer more in health if, by the enhancement of the price, or from any other difficulties caused by the working of the Abkari rules he were daily deprived of a moderate amount of liquor after his day's exposure in the rice field, than if easy access to liquor permitted him occasionally to indulge in drinking to excess." The Chief Commissioner believes, indeed, that drunkenness is by no means so extensive with habits of drinking. The people of Italy, Spain, and Southern France are it has often been pointed out proverbially temperate. The lower classes of India, both Hindu and Mahomedan, drink far more commonly than observers who know only the habits of the higher caste suppose, but it would be a gross libel on a hard working and law abiding people to say that they are anything but a sober race. In these Provinces there is a considerable amount of evidence to prove that the effect of unduly limiting the supply of mohwa spirit always tends to drive the people to drugs—which are cheaper, more portable, more fascinating, and far more deleterious in their effects. The true policy of Government should be to discourage the consumption of drugs by making them dear and difficult to procure, to secure to the people an adequate supply of wholesome country spirit at a

but not prohibitive, price, and to limit the number of shops to the real wants of each
y, avoiding thereby the stimulation of drinking which is likely to ensue if an unwholesome
competition urges dealers to attract custom artificially

1 In conclusion, I am to say that the Table called for in paragraph 2 of Mr Sinkinson's
has been prepared as fully as the statistics available allow and will be found appended
Excise Commissioner's letter herewith forwarded

No 1720 dated 30th October 1889

From—H H PRIEST Esq, Officiating Commissioner of Excise Central Provinces

To—The Assistant Secretary to the Chief Commissioner Central Provinces

With reference to your endorsement No 4505—222, dated the 25th July last, I have the
r to submit the statistics called for therein, and to make the following remarks on the
ents made in the Debate, a report of which was forwarded with your letter My reason
lay in replying to this reference was that I wished to gain some further practical expe
of the working of the present Excise system in various parts of the Province than I had
re opportunity of acquiring when your letter first reached me

The chief statements made in the Debate may be summarized as follows —

- (1) Drunkenness in India is steadily on the increase
- (2) This increase is chiefly, if not entirely due to the Government Excise system
which encourages the opening of shops at places where there used to be none,
and which stimulates consumption by lowering the price of spirits and binding
contractors to pay license duty on a given quantity of spirits whether they can
sell it or not
- (3) The outstill system of manufacture and sale is an unmixed evil and should be
abolished
- (4) In opening shops and in Excise arrangements generally educated Native opinion
is neglected or over ridden
- (5) The remedy for the present defects in the Excise system consists in the introduc
tion of the principle of local option

My remarks on each of these statements shall be as brief as possible

3 The subject of the supposed increase of intemperance in India, so far as it concerns
Provinces and its assumed connection with the Government system of Excise was dealt
n considerable detail by my predecessor in this office No 2369 dated the 2nd October
and again in his No 1557, dated the 28th August 1888 To the statistics given in these
s and in Secretariat letter No 50 dated the 24th September 1888 to the address of the
ary, Government of India, Department of Finance and Commerce, I have little or
ig to add but would make the following few observations on the general question
n the first place, there has never so far as I am aware, been any complaint either by
ticial English residents or on the part of educated Natives regarding any alleged increase
unkenness among the bulk of the population of these Provinces This absence of all
aint might in itself suffice to show that there has been no such increase here as is alleged
e taken place in other parts of India but this view is further supported by the evidence
ompetent observers with whom I have had an opportunity of discussing the matter I
recently taken some pains in collecting the opinions of officials who have served for many
in these Provinces, and they are all of opinion that habitual drunkenness among any
class of the people continues to be, as it has hitherto been unknown There is of course,
ally among the wilder and more backward tribes, a good deal of drinking at festivities
ther social gatherings, but regular drinking to excess is uncommon, and cases of drunken
r public are as rare now as they have been for years past The opinion of Native gentle
hom I have consulted tends to support this view, excepting in so far as they are nearly
reed in thinking that the consumption of inferior European liquor by the higher and
ed classes has certainly increased, and that it has had, and is having, injurious effects
y intelligent and well informed Native gentleman recently expressed to me his surprise
Government should be making such efforts to decrease the facilities for drinking in the
of the poorer classes to whom the cheap and mild stimulant in which they indulge is
ally a comparatively innocent pleasure and in some cases a necessity while little or no
int is placed on the consumption by the wealthier class of Natives of the much more
rious cheap Brandies and Whiskies of European manufacture This is a view which
I think, commend itself to all who are acquainted with the facts of Native life I do not
therefore that there is adequate or indeed any evidence that there has of late years been
ceptible increase in drunkenness among the bulk of the population of these Provinces, and

there has most certainly been no such increase as would call for any change in the existing Excise system on that ground alone

4 As regards the statement that the Government system encourages the opening of shops at places where there used to be none, and stimulates the consumption by lowering the price of spirits and forcing sales at reduced rates, it may be said that the statement is not in accordance with the facts in these Provinces

During the last five years I have had considerable experience of the Excise arrangements which exist in the more remote Feudatory States and Zamindaris of the Chhattisgarh Division, and can unhesitatingly say that the facilities for drinking and the consequent drunkenness is greater there than in any British district with which I am acquainted. In the wilder parts of these States there is no restriction whatever on the manufacture or sale of spirits. Each family regularly manufactures what it requires the consumption of liquor at social gatherings is very large, and drunkenness is, among the lower castes very general. A perusal of the correspondence regarding the introduction of a simple system of Excise among the Khonds of the Patna and Kalahandi States will suffice to confirm these statements. In other States and Zamindaris where more attention is paid to revenue it is the custom either to lease each village in the State to a separate contractor or to lease the whole area or large portions of it to single contractors. In neither case are any restrictions placed either on the number or locality of stills or shops or on the quality or selling price of liquor. I have indeed never met with a single instance either of prohibition or restriction in any area under Native rule. It was an Excise system similar to that which I have thus briefly described which existed throughout these Provinces when they first came under British rule—and how, under these circumstances the people could then have been more sober than they now are or how our system of rigidly restricted and high priced monopolies can have encouraged drinking, it is difficult, in the absence of precise and detailed evidence to understand or believe.

5 As a further proof that the number of shops or the facilities for drinking have not increased under British rule I may mention that in 1861-62 the number of shops open for the sale of liquor of all kinds was 7,335 while in the present year, with an increase in population between the first census of 1866 and that of 1881 of 22.8 per cent it only amounts to 7,504. As the number of shops has thus been nearly stationary, while the letting price of monopolies has owing to the prevention of smuggling and increased competition very largely increased, it is difficult to see how the price of liquor can have decreased, as was alleged in the course of the Debate now under reference. It may be added that the system of obliging contractors to pay duty on a larger quantity of liquor than they can be expected to sell, does not exist in these Provinces.

6 As regards the emphatic condemnation of the outstill system by the supporters of the Resolution passed by the House of Commons I would refer to the remarks made in paragraphs 5 to 7 of the Chief Commissioner's Review of the Provincial Excise Report for 1888-89. As in most administrative matters the question of the system to be adopted is not merely one of abstract ethical expediency, but also of practical efficacy. The general extension of the sadar distillery system to these Provinces has had a fair trial in past years and was found unsuited to local circumstances. It led to illicit distillation and gave great facilities for dishonesty. It has now been replaced by a system of sadar distilleries in thickly populated areas, with outstills in rural tracts. No other alternative, except that of the entire prohibition of the sale of liquor, has been suggested and in default of such suggestion the present system must be given a fair trial. What is intended now is, to improve the present outstill system where it exists, by abolishing shops where there is no steady demand for liquor by fixing adequate upset prices for all outstill circles, and by paying careful attention to public opinion in the matter of the number and location of shops. On all these points Circular orders have issued and the matter is having very careful attention.

7 As regards the fourth point raised in Debate (i.e., the alleged neglect of public opinion on the subject of the location of shops and regarding Excise arrangements generally) I may mention that this subject has been dealt with in a special letter by my predecessor (No. 394 dated the 4th March 1889). To the remarks therein made I have nothing to add except that all possibility of misconception of the intentions of Government on this head has now been removed by the Circular (copy of which is attached) which was recently issued by me with the previous approval of the Chief Commissioner.

8 With respect to the proposed remedy of local option, hinted at in the last statement which I have extracted from the report of the Debate, I would urge, in the first place, that before the decision of a complicated question of this kind is made over to a partially educated and ill informed majority, it should be clearly shown that a real evil exists, and that the present arrangements are radically defective.

In the case of these Provinces no such proof has, so far as I am aware, been adduced. It has not been shown either that drunkenness has increased, that liquor has been unduly encouraged, or that a definitely expressed public opinion has been over ridden or neglected. Even if these points had been proved, the expediency of handing over the decision of an Excise question to a native majority seems very doubtful. In England there is no division between classes who drink and those who do not drink, and abstention from drinking is not a leading principle of any of the chief religious bodies. In all ranks of society there are people who consume spirits in one form or another, and the educated and wealthy are as much interested in the drink traffic as the poor and ignorant. A decision by local option would therefore in our own country merely be a decision by tradition or caste, but would generate the result of reasoned opinion based on an examination of the facts of the case, and conviction of the terrible evils which actually result from excessive drinking. Here in the case is widely different. Abstention from drinking is a principle of religion both to Brahmins and Mahomedans, and all the powerful influence of religious prejudice and tradition would be brought to bear on the decision of Excise questions. A decision regarding the abolition of liquor shops in a certain area would, moreover, affect but slightly, at all, the comfort or the habits of the majority of the individuals by whom it would be decided. It would leave them much as they were, and would mainly influence those numerous members of the poorer and lower castes who are not bound by their religion to refrain from drinking, and to whom the occasional indulgence in a stimulant, weaker in most than beer or claret, is sometimes a necessity and rarely if ever a serious injury. Care would of course be taken to avoid offending the prejudices of those who object to drinking in any form, but to allow them to deprive a minority of an occasional and generally innocent indulgence simply because their principles do not permit it in their own case, would, I incline to think, be a mode of procedure totally opposed to every axiom of sound and equitable government.

9 In conclusion, I would remark that the description of opium smoking shops, as given by Mr Caine and quoted in the speech of Mr S Smith applies with more or less accuracy to the Madak shops in the larger towns in these Provinces, which are common places of resort for all the depraved and abandoned characters of the locality. Madak is admittedly a poisonous and deleterious drug, and the opening of licensed shops tends so far as I can ascertain—though I write subject to correction with further experience—rather to increase than diminish its consumption. From numerous enquiries which I have recently made, I believe that the entire prohibition of Madak smoking and the closing of all Madak shops would become a measure to the whole of the respectable native community, while the loss to the revenue, inconsiderable in itself, would be more than compensated for by the gain to the State in the abolition of these pernicious and disreputable places of resort.

10 The Statement attached to this letter is sufficiently explained by the Note which accompanies it.

APPENDIX A

Excise Circular No 5, dated Nagpur the 12th September 1889

(See paragraph 7 of the letter preceding.)

From—H H PRIEST Esq CS Officiating Commissioner of Excise Central Provinces

To—All Deputy Commissioners Central Provinces

In this office Circular No 2, dated the 27th of June last, your attention was drawn to the necessity of care in selecting sites for outstills, and it was pointed out that such stills should generally be situated on the outskirts of villages and not in the heart of the *abaddi*, or in places which are open to objection on sanitary or public grounds.

No detailed instructions were, however, contained in that Circular regarding the rules to be followed in determining the location of shops, but as the consumption of spirits by the public must be influenced by the number and situation of the places where its retail sale is permitted, the Chief Commissioner (with whose approval this Circular is issued) thinks that it is desirable to specify the considerations which should guide the Collector (who, under Section 19 of Act XXII of 1881, is responsible for the number and arrangement of spirit shops in his district) in determining how many shops should be opened, and at what places they should be established.

Orders have already issued (*vide* this office Circular letter No 683, dated the 16th April 1889) for the closing of all shops at places where there is no permanent ordinary demand for

liquor on the part of the drinking classes of the community, and it only remains to regulate the location of those shops which after compliance with these instructions, have been retained.

The main principle to be followed in this matter is, that all such sites for spirit shops should be avoided as may be likely unnecessarily to obtrude the vend of spirits upon the notice of passers by, and thus unduly stimulate the demand, or which might tend to be a cause of offence to the non drinking classes of the Native community. In accordance with this principle the sites of shops should not generally be fixed near market-places, bathing ghâts, schools, places of worship, workshops, factories, the sides of roads leading to bathing ghâts or sources of water supply, or near other places which are usually resorted to by large numbers of the community. Further, in Municipal towns, the opinion of the Municipal Committee as to the least objectionable localities for spirit shops, should be asked for, and due weight should be given to any objection put forward by them to any proposed or existing sites, while in respect to all places any representation by the inhabitants on the subject of the closing or removal of a spirit shop should receive full and careful consideration from the District Officer.

In conclusion it should be noted that the sites of permanent and temporary shops should be determined, with due regard to the above considerations before the dates fixed for the annual Excise sales and the list of shops as so determined should be laid before the Collector, together with Form A (as prescribed in Rule 6 page 84 and on page 87 of the Excise Manual) at the time of sale. Additions or changes in this list during the auctions should not be allowed except on good grounds based on ascertained facts, and, where any such changes are sanctioned, the facts which led to the change being approved of should be noted by the Collector in each case. Subject to legitimate objections which may be urged during the year by the inhabitants of any town or village, the sites so selected should generally be retained unchanged throughout the year, and all lessees should be specially warned not only that the villages fixed for the location of shops in each circle cannot be changed during the year, but that no temporary removal of their shops on market days or other occasions of large gatherings of the public in other parts of the town or village than those selected for the sites of the shop will on any account be permitted. Where special arrangements for the supply of spirits in the case of such temporary gatherings of the people may be found necessary from an Excise point of view, or on other good grounds, a separate special license for a temporary shop can be issued.

APPENDIX B

Statement showing the rates at which Opium was supplied to Licensed vendors from the Government Treasury for the years 1870-71 to 1888-89

DISTRICTS	1868-69 to 1869-70	1870-71 to 1872-73	1873-74 to 1874-75	1875-76	1876-77	1877-78	1878-79	1879-80 to 1888-89
				Government system in force	Government system in force	Government system in force	Government system in force	
Sambalpur	The Government system was not in force in any district of the Province during these years.	The Government system was in force in the Sambalpur District only during these years licensed vendors being supplied at the rate of Rs22 per seer	The Government system was in force in the three districts of the Chhattisgarh Division during these years licensed vendors being supplied at the above rate	Rs22 per seer	Rs22 per seer	Rs22 per seer	Rs22 per seer	The Government system has been in force in all the districts of the Province during these years, licensed vendors being supplied at Rs22 per seer
Raipur				Ditto	Ditto	Ditto	Ditto	
Bilaspur				Ditto	Ditto	Ditto	Ditto	
Nagpur				Ditto	Ditto	Ditto	Ditto	
Bhandara				Ditto	Ditto	Ditto	Ditto	
Chanda				Ditto	Ditto	Ditto	Ditto	
Warilha				Ditto	Ditto	Ditto	Ditto	
Balaghat				Ditto	Ditto	Ditto	Ditto	
Seoni				Ditto	Ditto	Ditto	Ditto	
Chhindwara				Ditto	Ditto	Ditto	Ditto	
Mandla				Not in force	Ditto	Ditto	Ditto	
Betul	The Government system was not in force in any district of the Province during these years.	The Government system was in force in the Sambalpur District only during these years licensed vendors being supplied at the rate of Rs22 per seer	The Government system was in force in the three districts of the Chhattisgarh Division during these years licensed vendors being supplied at the above rate	Ditto	Ditto	Ditto	Ditto	The Government system has been in force in all the districts of the Province during these years, licensed vendors being supplied at Rs22 per seer
Jubbulpur				Ditto	Not in force	Not in force	Ditto	
Damoh				Ditto	Ditto	Ditto	Ditto	
Narsingpur				Ditto	Ditto	Ditto	Ditto	
Baughel	The Government system was not in force in any district of the Province during these years.	The Government system was in force in the Sambalpur District only during these years licensed vendors being supplied at the rate of Rs22 per seer	The Government system was in force in the three districts of the Chhattisgarh Division during these years licensed vendors being supplied at the above rate	Ditto	Ditto	Ditto	Not in force	The Government system has been in force in all the districts of the Province during these years, licensed vendors being supplied at Rs22 per seer
Hoshangabad				Ditto	Ditto	Ditto	Ditto	
Nimar	The Government system was not in force in any district of the Province during these years.	The Government system was in force in the Sambalpur District only during these years licensed vendors being supplied at the rate of Rs22 per seer	The Government system was in force in the three districts of the Chhattisgarh Division during these years licensed vendors being supplied at the above rate	Ditto	Ditto	Ditto	Ditto	The Government system has been in force in all the districts of the Province during these years, licensed vendors being supplied at Rs22 per seer
				Ditto	Ditto	Ditto	Ditto	

NAGPUR,
The 21st October 1893

H H PRIEST,
Offg Commissioner of Excise,
Central Provinces

APPENDIX

Statement showing the rates of duty on Liquor at the Sadar Distilleries

DISTRICTS.	RATE PER GALLON *												
	1862-63		1863-64		1864-65		1865-66.						
	Single distilled	Above single	Single distilled.	Above single.	Single distilled	Above single	Single distilled.	Above single					
	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p					
Nagpur													
Bhandara													
Chanda													
Wardha													
Balaghat													
*Jubbulpore			Sadar Distillery system not in force.			1 8 0	Rate not given						
*Saugor						Ditto	1 8 0	1 8 0 and 1 4 0	1 8 0 and 1 4 0				
*Damoh						Ditto	0 12 0	1 4 0	0 12 0	1 4 0			
*Seoni						Ditto.		1 4 0	0 12 0	1 4 0			
*Mandla						Ditto	0 12 0	1 4 0	1 4 0 and 0 12 0				
Betul	The Sadar Distillery system was introduced in the districts marked thus in 1862-63 and was in force for seven months only. No rates are available for these districts.		Ditto.		0 12 0	1 8 0	0 12 0	1 8 0					
*Chhindwara									Ditto.		Sadar Distillery system not		
*Hoshangabad									Ditto.	0 12 0	1 8 0	0 12 0	1 8 0
*Narsinghpur									Ditto	0 12 0	1 8 0	Rate not given	
Nimar									The Sadar Distillery system was only introduced in the Nimar District in 1866-67 Hence no rates can be given for preceding years.				
Raipur													
Bilaspur													
Sambalpur													
	The Sadar Distillery system was not introduced in the Chhattisgarh Division till 1866-67 Hence no rates can be given for preceding years.												

* See the Note attached to this Statement

DIX 0

of each District of the Central Provinces for the years 1864 65 to 1868 69

RATE PER GALLON									
1866-67		1867 68		1868 69		1869 70		1870 71	
Single distilled	Above single	Single distilled	Above single	Single distilled	Above single	Single distilled	Above single	Single distilled	Above single
R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p
		0 12 0	1 12 0	Rate not given		0 12 0 and 1 0 0	1 12 0 and 2 8 0	0 12 0 and 1 0 0	1 12 0 and 2 8 0
			1 12 0	Ditto		0 12 0	1 12 0	0 12 0 and 0 8 0	1 12 0 and 1 8 0
Hence no rates have		0 12 0		Ditto		8 10 and seer of	17 ptes per Mohwa	17 ptes of Mohwa	cr seer of Mohwa
		Rate not given		Ditto		0 9 0 and 0 10 0	1 2 0 and 1 4 0	0 10 9	1 0 0
		Ditto		Ditto		No rate given		0 8 0	
Rate not given		0 12 0	1 8 0	Ditto		1 8 0	1 8 0	1 8 0	1 8 0
1 4 0 and 0 12 0	1 8 0 and 1 4 0	0 12 0	1 4 0	0 12 0	1 4 0	0 12 0	1 4 0	0 12 0	1 4 0
0 12 0	1 4 0	0 12 0	1 4 0	0 12 0	1 4 0	0 12 0	1 4 0	0 12 0	1 4 0
Rate not given		Rate not given		Rate not given		0 10 0 and 0 8 0		0 10 0 and 0 8 0	
1 4 0 and 0 12 0		0 12 0		0 12 0		0 12 0		0 12 0	
0 12 0	1 8 0	0 12 0	1 8 0		1 8 0	0 12 0	1 8 0	0 14 0 and 0 12 0	1 8 0
in force		Rate not given		0 12 0	1 4 0	0 12 0	1 4 0	0 12 0	1 4 0
0 12 0	1 8 0	0 12 0	1 8 0	0 12 0	1 8 0	0 12 0	1 8 0	0 12 0	1 8 0
0 12 0	1 8 0	0 12 0	1 8 0	0 12 0	1 8 0	0 12 0	1 8 0	0 12 0	1 8 0
Rate not given		0 12 0	1 4 0	0 12 0	1 4 0	0 12 0	1 4 0	0 12 0	1 4 0
1 0 0 and 0 4 0	1 4 0 1 0 0 and 0 8 0	Rate not given		Rate not given		0 12 0	1 4 0	0 12 0	1 4 0
Rate not given		Ditto		Ditto		0 4 0	0 8 0		0 8 0
Ditto		Ditto		0 4 0		0 4 0	0 8 0	0 4 0	0 8 0

APPENDIX

Statement showing the rates of duty on Liquor at the Sadar Distilleries

DISTRICTS	RATE PER GALLON			RATE PER				
	1871 72	1872 73	1873 74	1874-75	1875 76	1876 77	1877 78	1878 79
	Single and above	Single and above	Single and above					
	R s p	R s p	R s p	R s p	R s p	R s p	R s p	R s p
Nagpur	1 0 0	1 7 0	0 14 0	0 1 6 and 0 2 0	0 1 6 and 0 2 0	0 1 6	0 1 6	0 1 6
Bhandara	0 11 0	0 11 0	0 9 11	0 1 6 and 0 1 0	0 1 6 and 0 1 0	0 1 6	0 1 6	0 1 0
Chandla	0 2 0	0 2 0	0 2 4	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6
Wardha	0 10 11	0 10 7	0 7 0	0 2 0 0 1 9 0 1 6 and 0 1 0	0 1 6 and 0 1 0	0 1 6	0 1 3	0 0 3
Balaghat	0 8 0	0 8 0	0 6 7	0 1 0	0 1 0 0 0 9	0 1 0	0 1 0	0 1 0
Jubbulpore	1 9 0	1 15 0	0 13 5	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6
Saugor	1 3 0	0 10 2	1 1 0	0 1 6	0 1 6	0 1 3	0 1 6	0 1 6
Damoh	0 12 0							
Seoni	0 8 3	0 8 2	0 8 4	0 10 0 0 8 0 and 0 1 0	0 1 0	0 1 0	0 1 0	0 1 0
Mandla	0 15 4	0 9 10	0 7 0	0 1 0	0 0 9			
Betul	0 12 7	0 12 0	0 12 0	0 0 9 0 1 0 and 0 1 2 0 1 9	0 1 3 0 1 4 and 0 0 9 0 1 0	0 1 4	0 1 4	0 1 4
Chhindwara	0 12 0	0 12 0	0 12 0	0 1 6 and 0 1 3	0 1 3	0 1 3	0 1 3	0 1 3
Hoshangabad	0 12 0	0 12 0	1 0 0	0 0 9 0 1 0 and 0 1 3	0 0 9 and 0 1 0	0 0 9	0 0 9	0 0 9
Narsinghpur	0 12 0	0 12 0	0 14 0	0 1 0	0 1 0	0 1 0	0 1 0	0 0 9
Nimar	0 13 10	0 12 0	0 12 0		0 1 6	0 3 0	0 3 0	0 3 0
Raipur	0 12 0	0 12 8	0 14 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3
Bilaspur								
Sambalpur	0 4 0	0 4 0	0 4 0	0 0 6	0 0 6			

NAGPUR,

The 30th October 1889

DIX C—continued

of each district of the Central Provinces for the years 1864 65 to 1888 89—continued

SHEER OF MOHWA										REMARKS.
1879 80	1880-81	1881 82	1882 83	1883 84	1884-85	1885-86	1886 87	1887 88	1888 89	
R a p	R a p	R a p	R a p	R a p	K a p	R a p	R a p	R a p	R a p	
0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	
0 1 10	0 1 6	0 1 4	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	
0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	
0 1 10	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	
0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	
0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	
0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	* Per gallon
0 1 4	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	
0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	
0 0 9	0 0 9	0 0 9	0 0 9 and 0 1 0	0 0 9 and 0 1 0	0 0 9 and 0 1 0	0 0 9 and 0 1 0	0 0 9 and 0 1 0	0 0 9 and 0 1 0	0 0 9 and 0 1 0	
0 0 9	0 0 9	0 0 9	0 0 9							
0 3 0	0 3 0	0 3 0	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	
0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 6	

H H PRIEST,
Offg Commissioner of Excise, Central Provinces

NOTE TO APPENDIX C

The Sadar Distillery system was introduced into the districts of Jubhulpore, Saugor, Damoh, Seoni, Mandla, Betul, Hoshangabad, and Narsinghpur in the year 1862 63 and was in force for seven months only. It was not in force in the year 1863 64 in any district of the Province. The system was, however, again introduced in the above districts in 1864 65 and the rates given in the statement attached to this note have been taken from the Revenue Administration Report for that year.

The rates for 1865 66 and 1866 67 have been taken from Statement IVa of the Revenue Administration Report for 1866 67.

The rates for 1867 68, 1868 69, 1869 70 and 1870 71 have been taken from Statement IVa of the Revenue Administration Report for those years.

The rates for 1871 72, 1872 73 and 1873 74 have been worked out on the figures given in Statement I of the Excise Reports for those years.

The system of levying duty on mohwa was introduced in these Provinces in 1874 75. Prior to that year duty was levied on each gallon of liquor distilled, as will be seen from the statement appended. The rates on each seer of mohwa taxed in 1874 75 and in the year 1875 76 have been taken from Appendix A to the Excise Report for the latter year.

The rates for the years 1876 77 to 1881 82 have been worked out on the figures given in Statement I of the Excise Reports for those years.

The rates for the years 1882 83 and 1883 84 have been taken from Statement B of the Excise Report for the latter year.

The rates for the years 1884 85 to 1888 89 have been extracted from Statement B of the Excise Reports for those years.

2. The Government system of supplying opium to licensed vendors from the Treasury was in force in the Sambhalpur District only during the years 1870 71 to 1872 73, the rate per seer of opium being Rs 22. Prior to 1873 74 vendors supplied themselves with opium as they pleased.

In 1873 74 and 1874 75 the system was in force in the three districts of the Chhattisgarh Division, the rate per seer being Rs 22.

In 1875 76 the system was extended to the districts of Nagpur, Bhandara, Chanda, Wardha, Balaghat, Seoni and Chhindwara. In 1876 77 two more districts were added *viz*, Mandla and Betul. The number remained the same in 1877 78, but in 1878 79 the districts of Jubhulpore, Damoh, and Narsinghpur adopted the Government system and from the year 1879 80 to 1888 89 the same system has been in force in all districts of the Provinces.

NAGPUR

The 30th October 1889

H. H. PRIST

Offg. Commissioner of Excise Central Provinces

No 2348 dated 16th November 1889

From—H. C. FANSHAW Esq. Offg. Secy. to the Government of the Punjab

To—The Secretary to the Government of India DEPT. OF FINANCE AND COMMERCE

I am now directed to reply to your letter No 3506 dated 9th July 1889, which forwarded copies of the Report on the debate in the House of Commons on the subject of Excise Administration in India, with a request that any remarks which His Honour the Lieutenant Governor might desire to make on the statements made and figures quoted in the debate, so far as they relate to the Punjab, might be submitted for the consideration of the Government of India. It was also asked that a table showing rates of duty on liquor and selling prices of opium might be prepared and forwarded to the Government of India.

2. In reply I am to observe that the Punjab is referred to once only in the debate by Sir John Gorst, who incidentally mentions the number of shops open for the sale of spirits. The Excise Administration of the Province seems, however, to have been excluded from general notice in the discussion which took place and the Lieutenant Governor does not understand that any expression of his views on the question of the general excise policy of the Government of India is now called for.

3. The statistics asked for in the second paragraph of your letter under reply, together with a letter of the Commissioner of Excise explaining the same, are furnished herewith.

No 97 dated 25th September 1889

From—The Excise Commissioner Punjab

To—The Secretary to Financial Commissioner Punjab

I have the honour to acknowledge receipt of the copies of correspondence relating to the

report on the debate in the House of Commons on the subject of Excise Administration in India which was forwarded with your endorsement No 4784 dated 6th August last

2 In reply, I beg to submit herewith the statement asked for in paragraph 2 of the Government of India letter No 3516, dated 9th July and to explain that the statement cannot be completed for the whole period, because there are no figures in the Excise or Revenue Reports of earlier years from which the details can be obtained. With respect to the figures given, I have further to explain that the rates of license fees and still head duty on country spirits for the years 1870-71 to 1888-89 have been worked out on total gallonage irrespective of strength, and to refer you to Appendix III to the memorandum on Excise by Sir W. Davies (1886) for the average incidence on proof spirits. The figures given in the latter, however differ very little from those shown in the statement now submitted. For rum and European liquors the rates of license fees on the total gallonage irrespective of strength are given, the rates of still head duty on the former and of import duty on the latter being at present Rs 4 and Rs 3 per gallon of proof spirit respectively. As regards the figures relating to opium (column 7 of the statement) the Government of India letter referred to above asks for "the selling prices of opium sold to licensed dealers for consumption in India, by which I understand that *wholesale* prices are meant, i.e., the prices at which licensed retail vendors can procure the drug. The figures given under this head in the statement, therefore show the average wholesale price of opium per seer in force in the Punjab.

It may be noted that the wholesale price of opium depends on its quality which varies a good deal from year to year and that pure opium usually realizes Rs 13 to Rs 15 a seer, the latter being the price charged for the excise drug.

3 In paragraph 2 of the Punjab Government letter a copy of which has been forwarded with your letter under reply I am asked whether I have 'any remarks to offer as to the number of shops in the Punjab as compared with the number in other Provinces and with the incidence of excise revenue per head in the Punjab and elsewhere'. I beg to annex herewith a comparative table illustrating this branch of the enquiry and to state that the figures given therein relate to the years 1884-86 and 1886-87 and are taken from Imperial Returns II and VI with Provincial Excise Reports except in the case of Central Provinces and Bombay, where different forms are used. But it will be evident that the comparison, except as to incidence of revenue per head is defective owing to the difference of system prevailing in the various Provinces. It can scarcely, I think, serve any useful purpose to compare the figures of population and number of shops for the sale of spirits for the Punjab where the distillery is in force everywhere except in a portion of a single district with those of the North Western Provinces and other Provinces where other systems are in force at the same time. I would also invite attention to the very large number of shops in other Provinces for the sale of what are classed as 'fermented liquors'. The number of liquor shops in any two Provinces could not be any index of the consumption or even of the facility for consumption unless the systems of excise were the same and even if the systems were the same local differences would defeat any proper comparison. It is also evident that the incidence of taxation per head of the population is no index of the drinking habits of the people. For instance, while the incidence of taxation on country spirits in the Punjab is nearly Rs 6 a gallon, it is a good deal less than half that figure in the North Western Provinces. The only thing that can be the subject of fair comparison in any two Provinces is the amount of consumption of spirituous liquors, and Appendix B to the Punjab Excise Report for 1888-89 gives the following results under this head —

CONSUMPTION IN GALLONS							
Spirits				Fermented Liquors			
Country		Rum		Imported		Total	
Total	Per head of population	Total	Per head of population	Total	Per head of population	Total	Per head of population
161 706	0 000	21 601	0 002	86 127	0 000	681 679	0 036

I cannot find in the statements with the Annual Reports the corresponding figures for other Provinces, but it is probably as much as is expected that I should give the figure for the Punjab.

Statement showing the rates of duty on liquor and wholesale price of opium in the Punjab each year since 1860

1	2	3	4	5	6	7
YEAR.	RATE OF DUTY PER GALLON ON LIQUORS					Wholesale price of opium per seer
	COUNTRY SPIRITS.			RUM.	EUROPEAN SPIRITS	
	License fees	Still head duty	Total	License fees	License fees.	
	R a p	R a p	R a p	R a p	R a p	R a p
1860-61	Information not available					
1861-62						
1862-63						
1863-64						
1864-65						
1865-66						
1866-67						
1867-68						
1868-69						
1869-70						
1870-71						
1871-72						
1872-73						
1873-74						
1874-75						
1875-76						
1876-77						
1877-78						
1878-79						
1879-80						
1880-81						
1881-82						
1882-83						
1883-84						
1884-85						
1885-86						
1886-87						
1887-88						
1888-89						
	2 11 6	2 12 6	5 8 0	Information not available		
	2 7 4	2 13 5	5 4 9			
	2 9 7	2 13 11	5 7 6			
	2 14 7	2 13 3	5 11 10			
	3 10 6	2 13 8	6 8 2			
	3 3 8	2 13 5	6 1 1			
	2 12 0	2 13 1	5 9 1			
	3 1 2	2 15 4	6 0 6			
	2 14 11	2 14 6	5 13 6			
	2 8 1	2 13 6	5 5 7			
	2 6 9	2 11 6	5 2 9			
	2 7 8	2 11 5	5 3 1			
	2 11 6	3 1 1	5 12 7			
	2 11 11	3 0 11	5 12 10			
	2 3 1	3 0 10	5 3 11			
	2 1 6	3 0 7	5 2 1			
	2 10 9	2 15 8	5 10 5	3 2 1	0 4 10	16 15 2
	2 8 0	2 15 8	5 8 2	6 0 3	0 10 4	14 5 7
	2 8 4	2 15 8	5 8 0	2 15 7	0 5 4	12 4 1
	2 11 5	2 15 8	5 11 1	3 2 8	0 4 10	9 9 3
	2 10 2	2 15 8	5 9 10	2 12 7	0 5 5	10 0 10
	2 9 5	2 15 2	5 8 7	2 13 9	0 4 10	19 7 1
	2 10 11	2 15 9	5 10 8	2 11 4	0 5 7	14 8 3
	2 6 2	2 15 10	5 6 0	2 15 7	0 4 7	13 4 4

Statement showing the number of shops for sale of spirits and liquors of all kinds, and incidence of Excise Revenue per head of population in the Punjab as compared with other Provinces

PROVINCE	Popula- tion	NUMBER OF SHOPS FOR THE RETAIL VEND OF			AVERAGE POPULA- TION TO EACH SHOP FOR THE RETAIL VEND OF			Total revenue from spirits and fermented liquors	Incidence per head of population	Total revenue from spirits liquors and drugs	Incidence per head of population.
		Spirits	Fermented liquors	Total	Spirits	Fermented liquors	Total				
1885-86											
Bombay	15,064,660	Information not available		4,391	Information not available		3,431	69,84,063	0 7 5	71,97,239	0 7 8
Madras	30,868,504	22,102	14,214	36,366	1,393	2,117	3,510	78,96,480	0 4 1	Information not available	
Central Provinces	9,234,276	8,329	954	9,283	1,109	9,680	995	16,06,366	0 2 10	24,84,352	0 4 4
Lower Burma	3,736,771	175	1,262	1,437	21,353	2,961	2,600	10,69,854	0 4 7	27,39,855	0 11 9
Lower Provinces Bengal	66,589,859	5,086	18,406	23,442	13,222	3,617	2,941	56,07,177	0 1 4	95,63,132	0 2 3
North Western Provinces and Oudh	44,107,869	7,656	4,102	11,758	5,611	10,752	3,751	43,96,479	0 1 7	57,02,151	0 2 0
Punjab	18,842,264	1,530	39	1,569	12,299	462,518	12,009	8,54,113	0 0 9	13,65,237	0 1 2
1886-87											
Bombay	51,064,660	Information not available		4,331	Information not available		3,478	72,13,984	0 7 8	74,24,972	0 7 11
Madras	30,868,504	27,510	15,943	43,453	1,122	1,936	710	84,01,909	0 4 5	Information not available	
Central Provinces	9,234,276	8,620	1,020	9,645	1,071	9,053	958	16,33,205	0 2 11	25,06,669	0 4 4
Lower Burma	3,736,771	49	1,307	1,406	76,261	2,704	2,607	10,43,731	0 4 6	29,30,023	0 12 9
Lower Provinces Bengal	66,589,859	5,103	18,228	23,331	13,040	3,653	2,854	59,69,392	0 1 5	1,01,25,426	0 2 9
North Western Provinces and Oudh	44,107,869	7,494	4,300	11,794	5,885	10,257	3,740	42,68,444	0 1 6	56,46,545	0 1 11
Punjab	18,842,264	1,476	66	1,542	12,747	305,606	12,919	9,30,107	0 0 9	14,38,687	0 1 3

No. 327—86 E dated 15th November 1889

From—H THIRKELL WHITE Esq C S Offg Chief Secretary to the Chief Commissioner Burma
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

In compliance with the orders contained in your letter No 3506, dated the 9th July 1889, I am directed to submit a minute by the Financial Commissioner, Burma on the statements made and figures quoted in the debate in the House of Commons on the excise administration of the Government of India, as far as they relate to Burma

2 In submitting this minute, I am to say that the Officiating Chief Commissioner fully concurs in the opinions expressed therein

Minute by F W R FRYER Esq Financial Commissioner Burma on the statements made and figures quoted in the Debate in the House of Commons on the Excise Administration of the Government of India —dated 20th October 1889

In the Government of India, Finance and Commerce Department, No 3506 (Separate Revenue—Excise), dated the 9th July 1889, a report of a debate in the House of Commons on the subject of excise administration in Burma was forwarded for any remarks which the Local Government may desire to make on the statements and figures quoted in the debate so far as they relate to Burma, and a table was called for showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India for each year since 1860 The tables called for are forwarded and the figures obtainable have been compiled

2 As regards liquor, it must be explained that there was no duty on distillery liquor in Rangoon previous to 1871 72 Instead of duty the distiller paid a fixed annual sum for the privilege of distilling and selling liquor The duty on distillery liquor was, except in the Bassein district, where it was R1 5 0 per gallon in 1876 77 and R2 in 1877 78, generally R2 8 0 per gallon from 1866 67 to 1876 77 when it was raised to R4 per gallon In 1886 87 it was reduced to R3 per gallon because it was considered that, unless the duty was reduced, liquor manufactured at local distilleries could not compete with the cheap rum and brandy imported into the province from Europe and the Straits In 1888 89 the duty was again raised to R4 because the duty on imported spirits was enhanced from R4 to R5 per gallon, and it is now proposed to assimilate the duty to that on imported spirit from the 1st April 1890

3 The duty on beer distilled at local distilleries is R1 per gallon but no beer has been distilled in Burma at distilleries since 1886 87 As the duty on imported beer is only 1 anna per gallon, it is evident that beer distilled at local distilleries cannot compete with it

4 The selling price of Government opium issued from Government treasuries was R16 per seer in the Kyaukpyu district in 1860 61 In 1862 63 it was R18, in 1862 63 and 1863 64 it was R20 In the Sandoway district it was R20 in 1861 62 and 1862 63 Elsewhere it was R24 till 1881 82, when it was raised to R28 in the Akyab district and to R32 elsewhere No opium has been allowed to be sold in the Kyaukpyu and Sandoway districts of the Arakan division since May 1882

5 In the debate in the House of Commons it was remarked by Sir John Gorst that the revenue per head of the population raised from the consumption of spirits and opium in Lower Burma is enormously in excess of that raised in any other province of India It is said to be double the revenue raised in Assam, more than ten times that raised in Bengal, and enormously greater than that raised in Bombay It is also eleven times as high as in the Punjab This is due to the strict limitation of the number of shops In 1888 89 there were only 16 shops for the sale of opium in the whole province The result is that heavy sums are obtained for licenses to keep these shops, but it may be well doubted whether, as a matter of fact, these shops limit themselves to supplying opium only to the areas which they are allowed to supply

6 The Chief Commissioner in the second clause of paragraph 2 of his Resolution on the Excise Report of Lower Burma for 1887 88 remarked as follows —

“The reduction of the number of shops and the closing of all shops in districts where it is known that opium is consumed is shown by experience to be futile and in the Chief Commissioner's opinion is actively mischievous A reference to Statement No 7 in the Appendix will show that districts to which shops are denied supply

themselves from other districts. The incidence of revenue per head in Akyab where there is only one shop is RO 15 10. In Promé it is RO 14 0. In Bassein RO-10-4. In Toungon RO-12 7. In Rangoon Town RO-1 6. In Moulmein RO 12 0. These figures mean that the districts which are not allowed to have shops supply themselves from the nearest shops. It is certain that the licensed vendor in Promé for example sends out hawkers to go round and supply the people in Tharrawaddy and Thayetmye. The Akyab shop supplies the Arakan division. The Bassein and Rangoon shops supply Thongwa. Besides which the difficulty and cost of getting Government opium from distant shops gives a great stimulus to smuggle foreign opium.

The Chief Commissioner wishes the Financial Commissioner to consider whether the policy of closing shops has not gone too far.

7 In my opinion the policy of refusing to open shops in districts where there is a demand

Opinion of the Financial Commissioner on the policy of limiting the number of opium and liquor shops

for opium although it has the effect of forcing up the amount paid for licenses for the shops which are allowed fails to prevent the sale of opium in districts in which whilst there is a demand for opium the sale of it is forbidden. The Commissioner of Arakan has lately brought to notice that the use of opium is increasing in the Kyaukpysu district where its sale is forbidden and that opium is consumed in Kyaukpysu is an undoubted fact. The inference is that a supply is obtained illicitly from the licensed vendor at Akyab or by smuggling. It is in reality obtained partly by one and partly by the other method. In the same way it has always been the aim of the Government to limit the number of liquor shops as much as possible, but this policy, if carried too far, leads to illicit distillation.

8 As regards the suppression of outstills and their supersession by central distilleries it is

Remarks on the question of suppressing outstills

the declared policy of the Government of Burma to prefer central distilleries where a duty can be levied on every gallon of spirits consumed to the unavoidably laxer system of outstills. See paragraph 3 of the Chief Commissioner's Resolution on the Excise Report for 1888-89. In paragraph 4 of that Resolution the Chief Commissioner remarks—

Outstills are admittedly an unsatisfactory method of controlling the manufacture of spirit. In Burma where the thick growth of bamboos and trees, the sparse population and the presence of the Chinese—the most apt smugglers in the world—render it impossible to prevent illicit distillation, outstills are a necessary complement to the excise system. They require to be very closely watched and to secure this the personal exertions of the superior officers of police and of the Divisional Officers are necessary. The Chief Commissioner hopes that the Financial Commissioner is correct in supposing that the supervision is watchful. The seizures in Rangoon the discovery of seven illicit outstills in the immediate neighbourhood of that town where it may be observed there are forests in which stills can be concealed easily and the seizure of three licensed outstills the capacity of which many times exceeded that licensed indicate that there is an opening for increased vigilance on the part of the police and excise establishments. The attention of District Officers is called to this matter. Information leading to detection should be well rewarded and cases carefully prosecuted so as to prevent such failures of justice as have occurred in some instances. Measures are about to be taken to fix the minimum price at which outstill liquor may be sold but it will be very difficult to enforce a regulation of the kind without the greatest vigilance.

9 This is exactly the argument used by Sir Richard Temple in the debate in the

Remarks of Sir Richard Temple in the debate

remarks made by him commencing from "the House must remember that India is a country abounding with materials for the manufacture of liquor" at the end of page 24 of the printed report of the debate and ending at page 25 "I say it is a reality and I ask the House of Commons whether it is likely that a population who has understood the art of brewing from time immemorial, and who has a passion for strong drink, would leave untouched and unused all those materials of which I have spoken."

Local option

10 I next come to the question of local option

It has always been usual in Burma to respect the expressed wishes of the people as regards the opening of opium or liquor shops, and in many places where it has been proposed to open shops the Government has refrained from so doing owing to the remonstrances of the village elders, and in some places shops have even been closed after they have been opened because the stricter Buddhists objected to them.

It has now been provided by a circular issued with the approval of the Local Government that Municipal Committees in Municipal towns and the general public elsewhere shall be consulted before any new liquor or opium shop is opened and that no such shop shall be established except under the orders of the Commissioner where objection to it is made.

11 This is almost complete local option. So far then as Burma is concerned the Govern-

The Government of Burma has always discouraged the use of intoxicants.

ment has certainly never established spirit distilleries, liquor and opium shops in large numbers of places where till lately they never existed in defiance of Native opinion and the protests of the inhabitants, on the contrary, the Government has, I

think, refused in many cases to allow non abstainers from opium and liquor reasonable facilities to supply their wants and notably in Upper Burma the Government is attempting to prevent Upper Burmans from using either opium or liquor and has prohibited the sale of either to Upper Burmans

12 It is certain that Burmans as a rule would be the better were it possible to induce them to abstain from intoxicants, because few

The Local Government uses all means in its power to check the sale of intoxicants Burmans can use intoxicants in moderation, and Government should and does do all in its power to

check the consumption of intoxicants in Burma, but it is beyond the power of the Government to enforce total abstinence, and measures of repression, when they are too harsh lead to smuggling and illicit distillation and sale It is, however and always has been the desire of the Local Government to decrease rather than to increase the facilities for obtaining opium and for drinking, and the Government would hail with satisfaction any decrease in the sale of liquor and opium if it could be brought about without a corresponding increase of smuggling and illicit distillation, which, as far as my experience goes, is a result which the Government cannot hope to obtain

No 418—XIII 87A dated 18th November 1889

From—R SMYTHON Esq C S Secretary to the Government of the N W Provinces and Oudh
To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge your letter No 3508, dated 9th July 1889, forwarding copies of the report of a debate in the House of Commons on the subject of Excise administration in India, with a request that there may be submitted with it, for the consideration of the Government of India, any remarks which His Honour the Lieutenant Governor and Chief Commissioner may desire to offer on the statements made and figures quoted by Mr Cairnes, in regard to the Upper Provinces, in the course of his speech, so far as they have reference to the North Western Provinces and Oudh. Especial attention is invited to two points the latter of which only will be dealt with in the present letter namely, the statements on pages 10 and 11 of the report, regarding the number of shops in Etawah Math Muttra and Sitapur, and the license fees for Benares. A table showing the rates of duty on liquor and the selling price of opium sold to licensed dealers for consumption in India during each year, since 1860, is also forwarded to you in accordance with the instructions conveyed in your letter.

2 What is, apparently, required from this Government is a reply to the charges brought by Mr Cairnes against its administration in respect of the Excise revenue. Mr Cairnes's argument, briefly, is understood to be that the North Western Provinces and Oudh Government by the multiplication of shops and by pressure put upon its officers to the best of its ability stimulates the consumption of liquor, that the District and Revenue Officers of the Government, in response to the pressure put upon them endeavour to encourage consumption and that were it not for the measures initiated by that Government and adopted by its officers the consumption of liquor would certainly decrease, and would become comparatively insignificant.

3 The question of allocation of shops for the sale of liquor was taken up in a review by Government of the Excise Administration Report for 1879-80 and in paragraph 11 of that review, dated 10th June 1881, the Government wrote as follows—

The proper allocation and distribution of shops for the retail of country liquor is one of the most important points in the Excise administration and all District Officers should give the subject their careful attention. Local differences prevent any general rule being laid down attention should be paid not only to population but to the distances of the shops from the population which they are intended to supply and perhaps one shop for every local area with a population of 3750 may be taken as a rough standard towards which efforts should be made to approximate.

The Board, in their letter No 288—V S 9, dated 16th June 1884 replied as follows—

* In 1881 the Government directed that the allocation of shops in distillery tracts should be made on the principle that there should be one shop to every 3750 persons. Experience has shown that some alteration of this limit is required and the Junior Member is of opinion that in populous tracts where the distillery system is in force there should not be more than one shop to 5000 persons or 10 square miles of country. He considers that in the more sparsely populated tracts one shop to an area of 12 or 14 square miles would be ample.

In outstill tracts after the issue of the proposed notification liquor will be purchasable up to a limit of six bottles. Mr Daniell thinks that in populous portions of such tracts there should not be more than one outstill to every 8000 persons or 16 square miles and in the less fully populated portions not more than one outstill to an area of 18 to 20 square miles. The Junior Member would wish it to be understood that this limit is proposed as a maximum and that it is no way his intention that the existing number of outstills should be increased in cases where they fall below it.

These proposals were sanctioned. In a letter to the Government of India No 99—13 12-6, dated 8th July 1884, the Government added—

"It is understood however that in the farmed and outstill tracts the rule will be taken as an average standard—to be generally worked up to and to be tested by experimental application.

Later on in the Resolution (No 289 dated 30th July 1886) on the Excise Report for the year 1884-85 the Government said—

The Lieutenant Governor and Chief Commissioner desires it to be understood that in districts where as in Bulandshahr it has been carefully ascertained that the annual consumption of liquor is to be ascribed not to smuggling but to the abstemious habits of the people no systematic attempt to increase the consumption should be made.

The Board, in paragraph 18 of their Report for the year 1885-86 wrote, with regard to the orders of 8th July 1884 as follows—

"The allocation of liquor shops is a subject of considerable importance. A few years ago the standard of one shop for 5000 inhabitants was fixed by Government as being likely on the one hand to ensure reasonable facilities to every one for the purchase of duty paid liquor and on the other hand to prevent as far as possible excessive consumption. Progressive endeavours have been made in most districts where the number of shops is too high to reduce them to this standard but observation would seem to show that in some districts a larger

number of shops can be maintained without harm. This is especially the case in the *mahua*-growing tracts, where dear liquor or difficulty in procuring duty-paid spirits naturally results in illicit distillation and consequent loss to Government and in cases where a large population of liquor drinkers is found in a *mahua*-growing country (as in the Kunda tahsil of the Pilibhoth district) the Junior Member agrees with the Commissioner of Ban Bareilly in considering that the provincial standard should not be adopted without very careful local inquiry.

In Sitapur the reduction of shops is reputed to have resulted in a loss of more than Rs 600 in license fees and no further reduction is advisable for the present. The Commissioner's statement that in Bata Bunk the retail shops have reduced to the Government standard is not borne out by the figures given in page 68A, and if the statement has reference to the current year this should have been explained.

"In some districts where the number of shops was below the Government standard attempts were made to increase them but not with conspicuous success. From Etah Etawah and Muttra it is reported that many new licenses had to be withdrawn as no liquor was sold and that new shops put up for auction were not bid for. In Garhwal, the Government standard is obviously inapplicable and no attempt was made to conform to it; only three retail shops were licensed and the number of inhabitants per shop exceeded 115 000. In Dehra Dun on the other hand conditions of an exactly opposite character obtain there being a retail shop for vend of native liquor to every 3 350 persons while including licenses for the vend of English liquor the population per license is 2 088. Any attempt however to reduce the number of shops in this district would be followed by extensive illicit distillation. In the Jhansi Division the number of shops is largely in excess of the Government standard and although the Commissioner of Excise makes no remarks thereon it appears from the district reports that at present it is inexpedient to make any considerable reduction in their number.

'In connection with this subject I am to remark that an experiment is being tried in Agra and Budoun of giving three years licenses to retail vendors. No information regarding the working of the experiment is yet available but the settlements made at the beginning of the current year were pecuniarily very satisfactory in these two districts. In Aligarh on the contrary no bidders came forward and the experiment proved a complete failure. Further trial of the system will be made.

The Government in its orders upon that report wrote —

Regarding allocation of shops for vend of native liquor the Board observe that the standard approved by Government (one shop per 5 000 inhabitants) is not everywhere suitable and that caution should be used by District Officers in applying it. In some districts liquor vendors will not open shops up to the number warranted by the standard. At other places—the number of existing shops being in excess of the standard—it is sometimes found (as in Sitapur in the year under report) that reduction is followed by a heavy loss to Government in license fees and wherever this means that a certain amount of trade has passed from the vendors of licit to those of illicit spirit, it may easily be that such reductions are unadvisable. In *mahua* tracts especially where liquor is easily distilled the Junior Member considers that a large number of shops should be permitted. The standard number of shops was fixed as indicating what experience showed to be a fair average for the moderate and reasonable supply of liquor to the people and should be regarded as a maximum rather than as a minimum. It must of course vary according to the situation and other circumstances of particular districts. But the Lieutenant-Governor and Chief Commissioner observes that the system proceeds on the assumption that vigilant and effective preventive regulations are maintained. Where these are not in force or where they are impracticable it is of course quite certain that a reduction of shops will be followed by an increase of the illicit business, so that it is the duty of the Excise Department and of the District Officers to look at the question on both sides. On the understanding that this aspect of the matter is not overlooked the Lieutenant Governor and Chief Commissioner concurs generally in the views of the Board set forth in paragraph 18 of their letter and the extent to which the standard number should be insisted on in particular cases may safely be left to the Board's discretion.

4 It is obvious from the above extracts that the aim of the Board and of the Government in 1881, as in subsequent years has been to apportion the number of shops approximately to the population, with the view not of stimulating consumption of liquor, but of combating illicit distillation. In many districts especially in districts where materials for distilling are to every man's hand, certain classes will drink, and if excised liquor is not provided they will drink liquor which pays no duty. It is not a question between liquor and water, but between excised and unexcised liquor. In the words of the review of the report of 1885-86 "The system proceeds on the assumption that vigilant and effective preventive regulations are maintained. Where these are not in force or where they are impracticable, it is of course quite certain that a reduction of shops will be followed by an increase of the illicit business, so that it is the duty of the Excise Department and of the District Officers to look at the question on both sides." The standard was fixed to furnish reasonable facilities for obtaining excised liquor, and, on the other hand, to prevent excessive consumption." This is a principle as well understood by every Revenue Officer in these Provinces as is any other received maxim of administration, and the several references to the number of shops scattered here and there among successive Excise reports are always understood to be written with reference to this principle, and subject to the limitations which it lays down. Neither the Government nor any Revenue Officer has hitherto thought of adopting the precaution of annually stating that his criticisms or remarks as to the number of shops must be read subject to a qualification so universally understood. Nothing can be easier than to take up isolated passages from reports which have been written in the assurance that those who read them, like those who wrote them, are aware of the established rule upon the subject, and to put them forward, more or less

misquoted, before an audience for the most part profoundly unacquainted with the Indian system of Excise, as proof of the assertion that the sole object of allocation of shops is to stimulate consumption of liquor. In paragraph 11, for example, from which a quotation has been made, the following words occur in the course of the Government Orders:—

“The Commissioner of Excise considers that shops are not so numerous in the North Western Provinces as they should be, and shows that in the districts where there has been the largest increase in still head duty there has also been a large increase in the number of shops; while in the districts where there has been a decrease in shops, there has also been a decrease, or but a small improvement, in still head duty

The object of the Excise Commissioner's remarks, as the context above quoted will have proved, is to show that with the number of shops the consumption of excised liquor has increased; that the population immediately in question is prone to consume liquor, and that if an adequate number of shops is not supplied they will consume liquor which has paid no Excise. As anticipated in the orders of Government on the report for 1884-85, they will turn to smuggling if no attempt is made to provide shops. Viewed, however, from the standpoint of uninformed criticism—of criticism, that is to say, unacquainted with the fundamental rules which underlie our Excise administration in India—the paragraph lends itself to misinterpretation

5 Passing next to the report to which the Government of these Provinces has been referred, I am to state that His Honour has found it desirable to compare, in respect of each quotation by Mr Caine from the Excise reports, the text and context—as it stands in the report, and as it is to be found in Mr Caine's speech. Before showing the result I am to point out a misapprehension as to which, on the threshold of his criticisms, Mr Caine has fallen, and which led him apparently to single out the North Western Provinces and Oudh as one of the chief objects of his attack. Mr Caine is reported to have quoted Mr Westland's language in the Legislative Council as follows:—

“I look hopefully to a considerable increase in the Excise revenue and believe that a great deal might be done in Northern India by the introduction of the methods which in Bombay and Madras have so powerfully contributed to the increase of revenue under this head

On this Mr Caine adds:—

“When Mr Westland so pointedly referred to the North Western Provinces as the district from which I looked for an increased revenue from excise he was hardly fair to his energetic subordinates in that district

Mr Caine then on the text of Mr Westland's remarks, proceeds to his criticism of the North Western Provinces. His Excellency in Council is aware that reference to Northern India is by no means a pointed reference, or necessarily any reference at all, to the North Western Provinces. Northern India comprises the Government of the Punjab as well as the Government of the North Western Provinces and Oudh. The Lieutenant Governor and Chief Commissioner's recent experience of the questions which arose before him when Financial Member of the Council in connection with Excise at the last revision of the Provincial Contracts gives him no ground for supposing that Mr Westland's remarks had exclusive or even main references to these Provinces. The sharp contrast which Mr Caine desired, in the front of his onset, to draw on the one hand between Mr Westland's apology for the sluggish circulation of excised liquor in the North Western Provinces and Oudh, and the actual activity of the officers in these Provinces on the other, loses point when it is found to rest entirely on misuse of one of the most current terms employed with reference to the Provinces of India.

6 Turning to the actual text of Mr Caine's speech, the first passage referring to the North Western Provinces and Oudh is as follows:—

“He (Mr Westland) must have had before him at the time the Excise Report for 1886 and read the following leading paragraph:—

The revenue from Excise has continued to advance steadily and the gross receipts for the year under report are the highest on record showing an increase of 12 per cent. on previous years. Why?—because the officials had been stimulating the sale of liquor to the uttermost

The Lieutenant Governor is unable to lay his hand upon the passage precisely as here quoted as a “leading paragraph”, it is not to be found in the Excise Report for 1885-86, or in any of the orders which were passed upon that report. Something of its substance occurs in the report, where a careful and doubtless an accurate reply is given by anticipation to the question Mr Caine put and to his own satisfaction, answered, in the above quotation. The Excise Commissioner, after giving the figures of increase, wrote in paragraph 5 as follows:—

“The causes of this increase may be briefly summarised as follows:—

I.—The agricultural prosperity of the year

II.—The auspiciousness of the year for Hindu marriages.

III—There can be little doubt that the experience gained by District and Excise Officers is bearing fruit. (Liquorism and monopoly among contractors and licensed vendors have been watched and a home to lower the amount of license fees &c or to preserve the interest of individuals in certain contracts to the prejudice of the revenue have been brought to light and frustrated. The average consumption of liquor, drugs and opium has been approximately estimated and efforts have been made to secure as far as practicable adequate tenders for the Excise contracts and although the facilities for illicit distillation of country spirits and still more for illicit withholding of opium now that poppy cultivation is so wide, are considerable much has been done in the direction of safeguarding the interests of the Department and the unprecedentedly high revenue that has been realised may be fairly set down as in a great measure due to the close attention that has been given to Excise throughout both Provinces.

Exceptional agricultural prosperity, auspiciousness of the year for Hindu marriages, and success in preventive Excise administration are the main reasons assigned to the large income of that year. The Government, in paragraph 2 of their review, commenting on the remarks of the Commissioner, wrote as follows —

"In the year 1884-85 the Excise revenue of the Provinces after steady advance during a number of years showed a falling off of 4.83 per cent which was attributed chiefly to the reduction by orders of Government, of the area administered under the outstill system to the inauspiciousness of the year for Hindu marriages and to the high price of materials for distillation. During 1885-86 the area under out stills was still further reduced by the introduction of the ordinary distillery system into certain parganas of the Bareilly, Lakhnau and Shahjahanpur districts.

But as the other causes which injuriously affected the receipts of 1884-85 were of a temporary nature the orders on the Excise Report for that year expressed an opinion that the receipts would probably again increase. This expectation has been fulfilled and the gross receipts of the year under report (*viz* Rs. 02,151) are the highest on record. The table in paragraph 4 of the report shows the adjustments in respect of advance payments which it is necessary to make in order to arrive at the true Excise income of 1885-86. The real receipts thus obtained are Rs. 11,890 in the North Western Provinces and Rs. 16,608 in Oudh, total Rs. 28,498. The corresponding figures for the previous year were Rs. 29,012, Rs. 10,364 and Rs. 39,376 the increase in the total realisations therefore is Rs. 8,467 or 21.47 per cent. The year was one of agricultural prosperity it was held to be auspicious for Hindu marriages and the revenue, as anticipated by Government has shown a corresponding increase.

Mr. Cairne entirely ignoring the explanation given by the Commissioner and accepted by the Government has offered his own to the effect that the revenue had increased because the officials had been stimulating the consumption of liquor to the utmost. It would have been obvious to Mr. Cairne had he approached the question with a desire of informing himself, that it is impossible for Excise officers to stimulate a year of exceptional prosperity or an auspicious year for Hindu marriages. Prosperity in India, as in England is traced in the increase of receipts from a variety of sources prominent among them being that of Excise. For five years from 1880 these Provinces were blessed with a succession of good harvests. The circumstance, again of certain years being considered exceptionally auspicious for Hindu marriages, leads to oscillation in excise receipts, which otherwise proves unintelligible. Local superstitions, local customs, local habits all tend to the increase or decrease, in a given year, of the Excise revenue. Comparative analysis of the receipts of Excise administration in India as in all other countries, must always prove impracticable to any one who fails or refuses to take account of the characteristic customs of the people, or finds a short and sufficient explanation of all the phenomena that meet him in the unprincipled action of officials.

7 Mr. Cairne is next represented as quoting from a report as follows —

The district reports contain repeated assurances from all parts of the Provinces that drinking is practically unknown."

The actual quotation is as follows being paragraph 20 of the Board of Revenue's report dated 18th March 1887 of the Excise administration for the year 1885-86 (the words to which attention is asked are now italicised) —

Considerable attention was given by many Excise officers as to the vexed question of the spread of drunkenness and the general consensus of opinion is that no bad results in this direction need be feared. The district reports contain repeated assurances from all parts of the Provinces that drinking *as a vice* is practically unknown except in the large towns and cantonments, where either bad characters congregate or certain classes of the population are so Europeanised in habits as to drink openly.

Mr. Cairne's comment on his mutilated quotation is as follows —

What a dreadful state of things from the Government point of view but what a blessing it would be if we could have it in England, Wales or Scotland. I suppose this is where Mr. Westland looks for an increased revenue.

Mr. Westland it has been seen, had extended his view beyond the Provinces which form the subject of Mr. Cairne's criticisms. Mr. Cairne's object in making use of so much of the paragraph in question as he found it convenient to quote, was apparently to lead his hearers

to understand that, even by the admission of local authorities, India, in respect to the consumption of liquor, was a virgin soil, awaiting merely the advent of the official to sow and reap a rich crop of opium and Excise revenue. The aim of the paragraph it will be seen was in truth precisely the opposite. It was to show that while during the year under review there had been, for the reasons above given, an unprecedented revenue from the increase in Excess, drinking, as a vice, is practically unknown. The omission by Mr Caine of the words "as a vice" cannot be attributed to oversight.

8 The next quotation is as follows —

But the same report abounds in paragraphs showing how an enlightened Indian Government endeavours at once to get rid of such a happy moral condition and such an unhappy absence of revenue. On page 18 of this report from the North Western Provinces paragraph 32 is the following —

Etawah — The number of shops has increased from 53 to 67. There are five shops in the Municipality which are reported to be sufficient. In the village tracts the number is still far below the Government standard. Efforts are being made to bring the number of shops up to the prescribed standard. Besides the 67 shops now opened licenses were granted for others but they were withdrawn when it was found that no liquor was sold at these shops.

The passage referred to is paragraph 32 of the Report of the Commissioner of Excise for 1885-86 which runs as follows (the italics are not in the report) —

Etawah — The number of shops has increased from 53 to 67. There are five shops in the Municipality which are reported to be sufficient. In the village tracts the number is still far below the Government standard. *there is only one shop to 10,368 of population or one in 23.6 square miles.* Efforts are being made to bring the number of shops up to the prescribed standard. Besides the 67 shops now opened licenses were granted for others but they were withdrawn when it was found that no liquor was sold at these shops.

Here again the words 'there is only one shop to 10,368 of population, or one in 23.6 square miles' have been omitted with an object obviously, similar to that which led to the omission of the words indicated in the preceding paragraph. A maximum standard having been prescribed by the Government with the object of adopting precautions against the consumption of unexcised liquor the intention in this passage was to explain how and why this standard was not worked up to. The aim of the writer was not to draw the attention of the Government to the fact that he had increased the number of shops but to explain that, although he had increased them, the circumstances of the district do not admit of the adoption of a standard prescribing a higher maximum as a safe guide. Incidentally he discloses what Mr Caine was careful to conceal from the House, that there is one shop only to more than 10,000 persons and to every 23.6 square miles. From paragraph 15 of this letter will be seen more fully what are the circumstances of the district.

9 Mr Caine proceeds as follows —

Etawah — There has been an increase of one shop there are now 68. At the last settlement efforts were again made to induce the liquor farmers to open new shops but as last year to no purpose. None would bid even a nominal price for them. The number of shops is much fewer than the number allowed by Government standard.

Here again, the remark as to the number of shops has reference to the Government standard, the object of the writer of the report being to explain why in the district (Etawah) to which he referred the Government's standard was inapplicable and to give the superior authorities to understand why he had used the discretion left to local officers as to maintaining a scale of shops much below the standard of comparison tentatively adopted by the Government.

10 The next quotation is as follows —

Mr Crooke the Revenue Officer of Etawah draws attention to the impossibility of the labouring class consuming liquor to any considerable extent when it is sold as at present of inferior quality and at an almost prohibitive price.

The Board, in quoting Mr Crooke, were writing of the increased consumption in these Provinces of intoxicating drugs the deleterious effects of which have always been regarded, and referred to in successive reports, with the greatest apprehension. Where any section of the population is known to be addicted to this form of stimulant it has been the consistent aim of this Government to substitute, for the pernicious habit of drugging the consumption of ordinary country liquor. The Board of Revenue, in pursuance of this policy, wrote as follows —

"It is a question whether the time has not arrived for restricting the cultivation of the hemp plant and the manufacture of drugs therefrom as is done in Bengal and the Central Provinces. There is a general consensus of opinion that the consumption of these stimulants has greatly increased of late years a result due partly to their extreme cheapness and portability as compared with liquor and partly to the preference which is naturally felt for them over inferior and adulterated spirits. Mr Crooke (Etawah) draws attention to the impossibility of the labouring classes consuming liquor to any considerable extent when it is sold as at present, of inferior quality and at an almost prohibitive price. There appears, however to be little reason for apprehending any seriously

pernicious effects from the extended use of *bhang* or *ganja* such as naturally results from the consumption of *chandu* and similar poisonous preparations of opium. Hemp drugs are used more as stimulants than as intoxicants and it is reported from Muttra that their use is increasing among fakirs and others who regard the effect produced by them as akin to sacred religious frenzy whereas ordinary drunkenness is unseemly and polluting."

Mr Caine ignored the whole of the paragraph as above quoted, and the fact that it had especial reference, not to the propagation but to the prevention, of an extremely dangerous form of taking stimulants. His only aim was to bring his hearers to the conclusion that the Revenue Officer, inspired by the policy of his Government, drew his attention to the impossibility of the labouring class consuming the liquor to any considerable extent when sold, as at present, of inferior quality and at an almost prohibitive price. Honourable Members, although unacquainted with the Indian Government, will not have failed to reflect that if the policy of the Government were to increase the consumption of excised liquor, it would have been careful to ensure that the quality should not be inferior, or the price almost prohibitive. The comment Mr Caine desired the House to draw from the whole passage was, that Mr Crooke, the Revenue Officer of Etah, "wants to persuade the labouring classes to consume liquor to a considerable extent." Had that been Mr Crooke's desire, the result, as above indicated, lay in his own hands. A Government, whose aim is to stimulate consumption of liquor, does not permit liquor to remain "of inferior quality and at an almost prohibitive price."

From the final paragraph of the last extract another peculiarity connected with Indian customs is apparent which though it would probably be overlooked by Mr Caine is not without interest to the observer of Eastern habits. It is not a question whether the fakir or religious mendicant should intoxicate himself; it is not in other words a question between drugs and water but the precise form of intoxication is the point at issue and drugs are preferred for the purpose aimed at because the effect produced is regarded as akin to religious frenzy, such as until lately was seen in the procession of the *Dosah* in Egypt, and such as is aimed at by Eastern votaries of various sects and on several occasions.

11 The next quotation is as follows —

At Muttra it is reported that many new licenses had to be withdrawn as no liquor was sold and that new shops put up for auction were not bid for. At Muttra there were 39 liquor shops 25 years ago now the number is 59. Yet my right honourable friend says the larger number of shops have been established recently. 'Recently' means a period of 25 years.

The number of shops at present is stated in this passage to be 59. Reference to the year's report will show that the number of shops under the distillery system is there stated as 59, or precisely the number which is said to have existed 25 years ago. Including shops under the farming system the number was 55. The combined number in the last year of report (1888-89) was 43. Even with the examples before us showing how little responsibility he felt towards the House either for the accuracy or the completeness of his quotations his aim being to snatch a verdict, it is impossible to suppose that Mr Caine could have desired to state the number of shops existing in Muttra as being in excess of the number which he knew in point of fact to have existed.

12 Mr Caine proceeds —

Here are other paragraphs.

In Sitapur the reduction of 13 shops is reported to have resulted in a loss of more than Rs 2000 in license fees and no further reduction is advisable at present.

In the Jhansi Division the number of shops is largely in excess of the Government standard and although the Commissioner of Excise makes no remarks thereon it appears from the district reports that at present it is inexpedient to make any considerable reduction in their number.

This quotation is accurate. In Sitapur as generally in Oudh—which Province was separately administered up to 1877—the number of shops was for some years considerably in excess of the standard laid down by Government, viz., 1 for every 5000 of the population as a maximum. Measures have been steadily pursued to effect a reduction, and in the course of 1881-86 33 shops out of 277 were closed in the Sitapur district. For the ensuing year (1890) a still further reduction has been arranged and is being carried out, after which the number of shops will for the present be 207. It is worthy of note, with special reference to the very extensive reduction of shops in this district that the gallonage has not materially decreased in consequence. It may be inferred that a diminution in the number of shops does not necessarily ensure a corresponding decrease in the consumption of liquor, and this is further established by the figures given in paragraph 19 of this letter.

13 The number of shops in the Jhansi Division is stated to be largely in excess of the Government standard the District Officers thinking it to be inexpedient to make any considerable reduction in their number. It has been explained in the course of this letter that the

Government standard, although a maximum, is not intended as a strict rule for general application. Where especial reasons exist for deviating from the standard, they have to be explained, and in the Jhansi Division the special reason is that facilities for smuggling liquor are extraordinarily great. That Division is almost entirely surrounded by Native States which are beyond the control of the British Government. The proximity of a Native State invariably stimulates liquor drinking within our own borders. During his march last year throughout Oudh, in no single instance had the Lieutenant-Governor and Chief Commissioner observed a case of drunkenness until he arrived on the Nepal border, when special police precautions had to be taken to prevent the camp-followers obtaining liquor at cheap rates on the Nepalese side of the frontier. In spite of these precautions as soon as the Camp reached the Nepal border, men who, in face of the higher price of the excised liquor in our own territory, had hitherto found no opportunities of indulging their appetite, were seen by no means infrequently in various stages of inebriation along the line of march.

14 Mr Caine goes on to say —

We are told that the high rise in consumption at Cawnpore is due to the opening of the new distillery. Who was it that opened that distillery? A limited liability Company or a private individual? Not at all. It was the Government. In consequence of the opening of the new distillery they raise the consumption. I think it is the way in which they get the maximum of revenue.

The new distillery to which Mr Caine refers is explained by that gentleman himself to have taken the place of liquor previously imported from neighbouring districts (Lucknow, Hardoi, and Unao) connected by rail. "Who was it that opened that distillery?" he asks further, and he replies that it was the Government, his desire being to cast discredit on the Government for opening a distillery where none existed before. The least inquiry when he was in India would have shown Mr Caine that the farming system, until the period referred to in the report existed in Cawnpore, and had recently been abolished to make way for the distillery system. All distilleries under the latter system are Government property and as a consequence of the substitution of the distillery for the farming system—which it has always been the aim of the Government to abolish whenever practicable—it was inevitable if there was to be any Excise machinery at all in Cawnpore that a new Government distillery should be established.

15 Mr Caine continues—

The last paragraph which I will quote is at Benares. The license fees for the year were very high and to make their business profitable the retail dealers lowered their prices and thus largely increased the sale of liquor.

This paragraph indicates nothing beyond the fact that retail dealers having competed for licenses too keenly among themselves were compelled, in order to recoup their outlay, to sell their liquor at unusually low prices. The competition of retail vendors arises from local causes with which the Government has absolutely no concern, and now and again rivalry or jealousy, or the desire of a would-be monopolist to exclude smaller men leads to excessive bids which, as in this instance, cause the vendors to take temporary measures for recouping their loss. The increase in Benares however in the year in question was only sufficient to bring up the district consumption to that of the year 1883-84.

16 Mr Caine concludes —

I could go on *ad nauseam* and could give similar instances from all the Provinces of India. These extracts show clearly that where there are no liquor shops and no desire for them the Excise administration has forced them in and that where there are avowedly too many they have refused to reduce them.

It has been the aim of the preceding remarks to show that Mr Caine, in his anxiety to furnish apposite instances, has not hesitated to mutilate the text from which he copies to leave out so much of it as is opposed to his contention, or to cut it off, if need be entirely from the context, which throws light upon it. He has made no effort to put before the House the explanations given in the reports from which he quoted, he has not attempted to gain any knowledge of the bearing of the social or religious customs of the people on the liquor question, or the effect of geographical peculiarities on administrative arrangements. The extracts, restored to their proper place in the text and given without manipulation, show that for the purpose of preventing illicit manufacture and sale a Government standard has been adopted as a maximum, or as an approximate test by which to judge of the adequacy of the number of shops for preventive purposes in any given district, that in some cases the Government standard has been exceeded, and that in others it has not been attained; and they illustrate the anxiety of District Officers to satisfy the Government in either instance (whether

that is shops exceed or fall below the standard) of the correctness of their action Mr Crooke had he conceived his orders to be to bring up the shops to a certain standard, would not have thought it sufficient to assure the Government that the people decline to consume liquor because the price was too high or the quality inferior he would have strengthened the quality and reduced the price The Jhansi District Officers if they hesitate to reduce the number of shops to the standard indicated by Government, do so because they cannot, like Mr Caine ignore the geographical features of the tract in which they find themselves placed but know it to be their duty to place such restrictions as they can on the consumption of cheap liquor imported from foreign States, by establishing a sufficient supply of shops within their own territory the licences of which make it their business to check the introduction of contraband cheap liquor

17 Turning from the special question of Mr Caine's criticisms on the working of the Excise system in these Provinces I am to furnish for the information of the Government of India the following figures in regard to the three districts of Etawah, Etah, and Muttra which are interesting as showing the consumption of liquor in those districts by the chief drinking castes which are to be found within their limits —

ETAWAH—

Total population of the district	722 371
Number of people to the square mile	426
Name of seven of the chief drinking castes in the district	{ Kahar Kori Chamar Dhobi Bhangar Kumlihar Kayath
Number of males of all ages in these drinking castes	42 013
Number of shops for the supply of country liquor throughout the district	53 { 42 distilleries 11 outstills
Total number of gallons of country liquor consumed in 1881-82	5 762
Average yearly consumption per head of the drinking population	13 of a gallon
Number of villages in which there are more than 50 persons of the drinking castes	375

ETAH—

Total population of the district	50 523
Number of people to the square mile	435
Name of the five chief drinking castes in the district	
Number of males of all ages in these drinking castes	Kahar Kori Chamar Bhangar Kanjar 79 813
Number of shops for the supply of country liquor throughout the district	55
Total number of gallons of country liquor consumed in 1881-82	2 870
Average yearly consumption per head of the drinking population	03 of a gallon
Number of villages in which there are more than 50 persons of the drinking castes	619

MUTTRA—

Total population of the district	671 690
Number of people to the square mile	462
Names of the six chief drinking castes in the district	Kahar Kori Chamar Bhangar Kayath Dhobi
Number of males of all ages in these drinking castes	76 637
Number of shops for the supply of country liquor throughout the district	33
Total number of gallons of country liquor consumed in 1881-82	3 636
Average yearly consumption per head of the drinking population	04 of a gallon
Number of villages in which there are more than 50 persons of the drinking castes	354

18 It may be observed that in Etawah only, of the three districts aforesaid, was the outstill system in force when these results were ascertained and reported Three of the tahsils of this district—two of which are trans Jumna and one trans Chamba, abutting on Native territory—are still owing to the neighbourhood of such territory, and to the physical characteristics of the intervening country under this system In Muttra for the same reason portions of three parganas bordering on the Bhartpur State are under farm Etah is wholly under the

distillery system The figures of the last year for which returns are fully available (ending 30th September 1888) are as under —

		Revenue from distilleries	Number of wholesale and still shops
		Rs	
Etawah	{ Distillery	24 870	65
	{ Out stills	110	14
Etah	{ Distillery	1 416	3
Muttra	{ Distillery	13 484	37
	{ Farm	540	6

19 The following figures of the last six years in the above three districts commencing from the time when the distillery system began to be generally introduced, and the Excise system to occupy anew the attention of this Government, are material and I am desired to append them —

		1882-83	1883-84	1884-85	1885-86	1886-87	1887-88
(1) As regards the distillery system —							
Etawah	{ Number of shops (wholesale and retail)	39	52	59	73	62	65
	{ Gallons	6 034	9 118	8 828	8 610	10 351	11 739
	{ Average consumption per head	008	01	01	01	01	01
Etah	{ Number of shops (wholesale and retail)	64	61	63	63	70	73
	{ Gallons	5 198	6 666	4 721	5 378	3 231	3 214
	{ Average consumption per head	008	008	006	007	004	004
Muttra	{ Number of shops (wholesale and retail)	3	11	26	39	36	37
	{ Gallons	2 086	2 618	2 953	3 507	4 199	4 769
	{ Average consumption per head	003	004	006	006	007	008
(2) As regards the farming system' —							
Muttra	{ Receipts	2 219	2 930	746	933	597	540
	{ Number of shops	30	24	16	16	6	6
(3) As regards the outstill system —							
Etawah	{ Receipts	528	538	493	507	617	660
	{ Number of shops	11	14	11	10	12	14

Taking the number of shops in Etawah under the distillery and outstill systems combined it will be seen that there were 19 in 1887-88 as against 50 in 1882-83 in Etah 73 as against 64, and in Muttra 43 as against 33. The gallonage under the distillery system taking the three districts together showed considerable increase, while the receipts under the farming and outstill systems had very largely decreased.

20 Adverting next to paragraph 3 of your No 3508, dated 9th July 1889 requesting the submission of a table showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India since 1860 I am directed to say that there has been no change as regards opium since 1860 in the price to licensed vendors. It has stood, unaltered, at Rs 15 per seer. The licensed vendors are allowed to sell at their own discretion, but the sales by treasurers' agents at Rs 16 per seer in tahsil precincts only and within office hours, regulates to a great extent the prices demanded by licensed vendors. As regards still head duty I am to explain that since the year 1877 in which the two Provinces were amalgamated a uniform rate of one rupee per gallon has been imposed irrespective of strength and material prior to that the rates varied considerably. The Commissioner's account, which gives all necessary information, is as under —

North Western Provinces — The farming system was in vogue from 1860 to 1862. From 1862-63 it was supplanted by the more familiar ordinary distillery system. The still head duty was fixed at Rs 1 per gallon on spirits of three fourths London proof strength and eight annas on all weaker brews. From October 1863 it was raised to Rs 2 and Rs 1 respectively. In the following year 1864-65 a distinction was made between spirits distilled from molasses and the liquor made from the *mahua* flower and the scale of still head duty altered to a charge of Rs 1-8 or 12 annas on the former and Rs 1 or 8 annas on the latter according to the strength of the brew. In January 1866 these rates were raised to Rs 2 and Rs 1 on molasses spirits and Rs 1-8 and 12 annas on that made from *mahua*. In 1869-70 a uniform still head duty of Rs 1-4 was fixed irrespective of the strength of the liquor or the materials used in making it. In the course of the same year however the rate was again raised to Rs 1-8 and continued so until the 30th of September 1877. From the 1st October 1877 up to the present time a uniform rate of Rs 1 per gallon has obtained both in the North Western Provinces and Oudh without respect to the strength of the liquor or the materials from which it is distilled.

" *Oudh* —From 1860 up to the 30th of April 1863 the rates in force were as follows —

For liquor 25° under proof or more Rs2 per gallon

Ditto of less strength and down to 30° under proof Rs1-8 per gallon From the 1st of May 1863 to the 30th of September 1877 the rates were lowered to—

Rs1 per gallon on all liquor from 25° under proof up to proof and

annas 12 per gallon on all liquor varying from 25 to 30° under proof

No spirits above proof or below 30 under proof could be issued As already stated a uniform duty of Rs1 per gallon without regard to the strength of the brew was introduced from the 1st of October 1877 and has remained unaltered up to the present time.

21 I am desired, before concluding to place before the Government of India the following figures regarding the consumption of liquor in these Provinces as a whole The total annual gallonage under the distillery system for the last six years, with corresponding figures of shops and average consumption per head of population was as under —

	1882-83	1883-84.	1884-85	1885-86	1886-87	1887-88
Total gallonage	1 766 000	1 842 000	1 810 000	2 060 000	1 917 000	1 839 000
Number of shops	6 803	6 760	6 612	6 366	6 310	6 191
Average consumption of gallons per head	05	05	05	05	05	05

Under the farming and outstill systems, the figures are the following —

	1882-83	1883-84.	1884-85	1885-86	1886-87	1887-88.
Farms	Total receipts R	1 28 000	1 60 000	1 60 000	1 80 000	1 84 000
	Number of shops	1 073	1 127	809	801	813
	Average license fees per head	04	04	04	05	05
Outstills	Total receipts R	3 44,000	4,33 000	3 80 000	3 93 000	3 91 000
	Number of shops	901	955	806	876	792
	Average license fees per head	07	08	07	07	07

A glance at the figures given above shows that (1) under the distillery system which is in force in the greater portion of the United Provinces, the gallonage in the course of these six years (comparing the first and last years) increased by about 4 per cent the number of shops falling by about 9 per cent (2) that under the farming and outstill systems combined (the two systems are really one and the same, the essential difference being one of area only) the receipts rose from Rs1,72 000 to Rs5 56 000, or by between 17 and 18 per cent the number of shops falling from 1,974 to 1 629 (or by nearly 18 per cent), while the average of license fees per head of population was about 069 of a rupee only There can be no doubt that the increased quantity of liquor under the distillery system, and of receipts under the farm and outstill systems is mainly the result of a succession of good agricultural years and also of the more careful supervision, and stricter measures for putting down smuggling, that have of late years been insisted on The reduction in the total number of shops, from 8 717 to 7,819, is the result of the policy adopted by the Government of these Provinces to which attention has already been invited strictly to limit the number of shops to actual requirements, so far as these are ascertainable It will be observed that the distillery system is that which is mainly in force in these Provinces The other systems (which are retained only in portions of any given district, which are adjacent to foreign territory, forest, or mountain) bear but a small proportion to it so far as population which is the only sound basis of comparison, is concerned The figures of the three systems for the last year for which figures are available (ending 30th September 1888) are as under —

	Population
Distillery system	85 466 000
Farming ditto	3 047 000
Outstill ditto	5 695 000

The two latter systems cover, it will be observed, a total population of 8,642,000 only—or not quite one fourth of the population which draws its supply from the distillery system It is needless to enter into an elaborate description of the systems but it may be observed that while as regards population the proportion is about 80 (distillery) to 20 (farming and outstill) the gross revenue of the last year (1887-88), the figures of which have been reviewed, was divided in the ratio of 74 5 to 15 5, as under —

	R
Distillery system	81 72,000
Farming and outstill system	5,85,000

22 It is perhaps worth noticing, in conclusion that the average daily number of prisoners confined in the jails of the United Provinces stood, from the year 1881 to the year 1887, as under —

1881	26 477
1882	24,066
1883	21 878
1884	20 076
1885	18 258
1886	18,615
1887	17 961

The years 1885 86 and 1886 87, it will have been seen, were the most productive from the point of view of Excise. They were the years in which the jail population was at its lowest. The figures furnish their illustration to the statement that drunkenness, as a vice leading to crime, does not exist in these Provinces. It may be allowed equally, that in good agricultural years crime statistics are lowest. Excess of drink, with consequent increase of the criminal population, is not known or likely to be known in this part of India. In good agricultural years, or in years considered auspicious for marriages more liquor is consumed when the prices of food grains rise, consumption of liquor is restricted. Masses of the population never touch liquor and no inducement is held out by Government to them to do so. Other classes—among them many of the lowest inhabitants of the towns—drink or consume drugs. If they cannot get excised liquor they will obtain liquor which has not paid excise. In the eastern district of the Provinces, especially where the *mahua* tree is used for distillation, facilities for illicit manufacture more than abound. Reduction of shops in such districts would bring about increase of consumption for the licensees maintain a watch on unexcised liquor. The object which the Government everywhere sets before itself is by giving reasonable facilities of purchase of excised liquor to control the manufacture and consumption of illicit liquor the defective agency of the Government being thus the licensed sellers, rather than the police. The police in India is an agency unsuited to preventive purposes because its probity cannot be sufficiently relied on and because it would take large occasion for its own pecuniary advantage from the opportunities given by this class of duty.

Table showing the Rates of Duty on Country Spirits and the Selling Price of Opium sold to Licensed Dealers in the North Western Provinces and Oudh

Year	Rate per gallon of country spirit in the North Western Provinces	Rate per gallon of country spirit in Oudh	Rate per seer of opium sold to licensed dealers in the North Western Provinces and Oudh	
1860-61	{ Farming system was in force R1 1/2 I P strength 8 annas weaker or strength R2 and R1 respectively	{ R2 for 25 U P R1 8 for 30 U P	{ R15 per seer	
1861-62				
1862-63				
1863-64	{ R1 8 and 12 annas molasses spirit R1 and 4 annas mahua spirit R2 and R1	{ R1 exceeding 25 U P 12 annas 25° to 30° U P		
1864-65				
1865-66				
1866-67	{ as above			
to	{ Ditto ditto			
1868-69	{ R1 4 irrespective of strength and material			
1869-70	{ R1 8 irrespective of strength and material			
1870-71	{ Above continued			
1871-72	{ R1 irrespective of strength and material			
to	{ R1 irrespective of strength and material			
1876-77	{ R1 irrespective of strength and material			
1877-78	{ R1 irrespective of strength and material			
to	{ R1 irrespective of strength and material			
1887-88	{ R1 irrespective of strength and material			

No 413—XIII 87 A dated 28th November 1889

From—R SKEATON Esq C.S. Secretary to the Government of the N W P and Oudh
To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

In continuation of this office letter No 413—XIII 87 A, dated 18th November 1889, on the subject of Excise administration, and with special reference to paragraph 2 clause (a) of your letter No 3508, dated the 9th July last I am directed to submit, for the information of His Excellency the Governor General in Council a copy of the papers marginally noted, regarding the "opium den" in Lucknow, to which attention was called in the debate in the House of Commons on Excise administration in India

From Commissioner Lucknow No 3935 dated the 24th August 1889 a pencil note
From Commissioner of Excise No 438 C E dated the 9th October 1889, and enclosure
From Commissioner of Excise No 457 C E dated the 15th October 1889

2 The Lieutenant Governor and Chief Commissioner desires me to say that the account given by Mr Caine of the opium shop in question so far as the testimony of all who are conversant with the place and know the habits and customs of Lucknow residents enables His Honour to judge, appears to have been coloured in the highest degree by Mr Caine's well-known views on the subject of stimulants, and to have been presented to Parliament under the influence of feelings similar to those which prompted him to bring before the House the ill-founded indictment against the Excise administration of these Provinces treated of in the letter quoted in my 1st paragraph

3 I am to add that there seems to the Lieutenant Governor and Chief Commissioner to be no reason for departing from the policy which has for many years been in vogue in these Provinces—of cautiously reducing, as far as is possible the number of licensed opium smoking centres. But His Honour considers that to do away entirely with such places of resort would only result in largely encouraging the smoking of illicit opium—in private and at their own homes—by those who are habitual smokers

4 Referring to paragraphs 10 to 16 of the letter from the Commissioner of Excise, dated the 9th October 1889 I am to say that in districts where opium is not grown it will probably be advisable to do away with the rule requiring lessees to take a certain minimum quantity of opium before a license is granted. This question is being separately considered

No 3935 dated 28th August 1889

From—W E NEALE Esq Offg Commissioner Lucknow Division
To—The Secretary to the Government of the N W Provinces and Oudh

I have the honour, in reply to G O No 260—XIII 87 A, dated the 3rd August, 1889, to forward herewith copy of a memorandum by the Deputy Commissioner on the points specified by you. I visited the particular shop and one other shop personally and made inquiries and I believe Mr Mulock's estimates and opinions to be correct

2 The native impression seems to be that opium eating is increasing in Lucknow, but in a private form and that the public consumption of it in den &c is diminishing. They say it was much larger in this latter form in the King's period. The Deputy Commissioner's figures showing a reduction of shops from 20 to 3, would confirm this idea though of course the size of the shops is an unknown item in the account. On the other hand the total consumption from 1883 has risen from 11 maunds to 20 maunds

3 The inducement to go to the shops is that the opium is there served in a more palatable form and, I suppose the attractions of society also have their weight. Prohibition against consuming in the premises would increase consumption by drinking at home but would also withdraw a source of temptation, so that probably some slight decrease of consumption would occur. I would at all events, suggest that the lessees should be freed from the obligation of purchasing a *minimum* of opium, just as has been recently ordered in regard to liquor lessees

4 The details of Mr Caine's description of the opium shop are not quite as they appeared to me. There was no comely Chinese woman, and no girl in charge of each room. There was a great chattering going on as we came in. The smokers were mostly men of over thirty. In Mr. Caine's shop were 105, and in the other 110 persons. There were three women in the former, and five or six in the latter of whom two were young, about 20 to 22 years (prostitutes of course), and the others women of 50 or so. The time chosen was 8 P.M. (without previous warning), which is the most fashionable hour. I have of course visited other chandu shops the general characteristics are always the same and those in Lucknow present nothing remarkable

Memorandum on G O No 260—XIII 87 A dated 3rd August 1889

1 *Paragraph 2*—The shop referred to is that situated in mihalla Nayagaon of the Aminabad quarter in the city of Lucknow. The shop has been in existence since shortly after the mutiny, *i.e.*, about 1860.

2 The lease of the shop has only been disposed of separately since 1882-83, and has brought in the following sum each year since then —

	P an n u m
	R
1883-84	432
1884-85	768
1885-86	792
1886-87	1296
1887-88	3436

1888-89 leased at a rate of Rs 980 per annum for nine months and is now leased at a rate of Rs 880 per annum as former licensee failed.

3 In 1882-83 a minimum of opium was inserted for the first time in these licenses and the amount of opium used at this shop since that year (which is the first for which separate data for each shop are available) was as follows *viz.*—

	Mds	s
1883-84	1	12
1884-85	1	35
1885-86	3	8
1886-87	4	95
1887-88	12	4
1888-89	5	21 (for 10 months)

4 I estimate the average number of persons who frequent this shop all the year round at about 400 per diem. I would note that practically the customers of each shop are every day the same individuals for the habit of opium smoking once contracted is very seldom abandoned, and there are only three shops in the whole city of Lucknow where the habit can be indulged in. No shops are open in the outlying district *i.e.*, there are only three shops for 700,000 persons according to the last census.

5 There are at present as already stated only three shops in the city of Lucknow and none in the district. Down to the close of 1870-71, when the drug contract was disposed of jointly with that for sale of madak and chandu there were 50 chandu shops. In that year the two contracts were for the first time disposed of separately.

6 In 1874-75, 1883-84, 1885-86 and 1887-88 the number of these shops licensed fell respectively to 20, 12, 6, and 3 the number now open. The amount of license fees realised by sale of these licenses annually during the last ten years, and the amount of opium sold to the license holders since 1883 and 1884 (the first year when a minimum of opium for each shop was inserted and data are therefore available) are given in the accompanying statement.

7 I estimate the number of persons frequenting the three shops now open at a maximum of 1200 per diem all the year round.

8 *Paragraph 3*—The leading conditions in the licenses of these shops are—

- (1) punctual payment of license fees every month
- (2) purchase of a fixed minimum per month of Government opium,
- (3) shop to be open only from sunrise to 9 P.M.
- (4) no objectionable characters to be allowed entrance
- (5) receipt of anything but cash in payment strictly forbidden

9 The total sale of Government opium at the treasury in Lucknow was 122 maunds 1 seer in 1887-88 of which 20 maunds 4 seers or less than one fifth was purchased by the chandu and madak licensees. The great mass of opium enters belong to the lower classes, and opium smoking is almost exclusively confined to the lowest of the Muhammadan population living in the city of Lucknow.

10 *Paragraph 4*—If the smoking of opium were to be prohibited at licensed shops, there is no doubt that the habit would spread by being practised in a number of centres where those who indulge in it would meet for the purpose.

F B MULLOCK,

Deputy Commissioner

List of Chaudu and Madak shops

No.	No. of shop	Yearly fees	Amount of opium sold per annum	Remarks
		<i>R</i>		
1879 80	20	4 680		
1880 81	20	4 680		
1881 82	20	5 260		
1882 83	20	4 730		
1883 84	12	3 470	11 13	
1884 85	12	6 888	10 34	
1885 86	6	4 068	19 1	
1886 87	6	6 480	23 1	
1887 88	3	7 740	20 4	
1888 89	3	12 600*	17 24	For 10 months

* Represents the total amount of Rs 100 per annum for the remaining three months

DEPUTY COMMISSIONER'S OFFICE

LUCKNOW

The 21st August 1889

F B WILLOCK

Deputy Commissioner

No 321—XIII 87 A dated 9th September 1889

From—R SKEATON Esq C S Secretary to the Government N W P and Oudh

To—The Commissioner Lucknow Division

With reference to your letter No 3935, dated the 28th August last, regarding the "opium den" in Lucknow I am directed to request that you will be good enough to state clearly (1) the amount realised from the lease of the shop in 1888 89 (specifying the months covered) and (2) the amount anticipated—if no settlement has yet been come to for 1889 90

2 I am to point out that you have not replied definitely to the inquiry as to the form in which opium is principally consumed and to ask that you will now do so

3 Your reply to this letter should be forwarded to the Commissioner of Excise, to whom a copy of your report of the 28th ultimo has been forwarded

No 438 C L dated 9th October 1889

From—F W BROWNIEG Esq Offr, Commissioner of Excise N W P and Oudh

To—The Secretary to the Government of the N W Provinces and Oudh

I have the honour to acknowledge the receipt of your No 322—XIII 87 A of September 9th and to forward the further report called for by you from the Commissioner of Lucknow in your No 321—XIII 87 A of the same date which has been as desired, submitted through this office

2 There can be no doubt as Mr Neale points out, that opium smoking in Lucknow was much more common in the King's period than it is now. That this conclusion is well founded I have reason too to believe from personal inquiry into the matter. The actual *consumption* of the *madak* and *chaudu* shops in Lucknow as noticed in the reports which you have already received is not very large. The same people come day after day, for the habit of opium smoking once formed is rarely broken off

3 The amount of opium consumed in licensed smoking dens is not always a true gauge of the actual extent of the practice. Lucknow is throughout a poppy growing district, and it is well known that the unprepared and freshly gathered opium obtained direct from the cultivators is highly esteemed for smoking purposes in the form of *madak* and *chaudu*. That some of this finds its way into the city, despite every effort to prevent it, can hardly be denied. As long as the license fees for these *madak* and *chaudu* shops remained at a low figure, the minimum of Government opium which the lessees were compelled to take, based as it was on the fees paid necessarily remained low also. As the fees rose, so of course did the minimum. But it does not follow that the actual amount consumed increased in the same proportion. More Government opium and less of the illicit article, was consumed until last year the point was reached, in regard to the shop which Mr Caine inspected, where the minimum of opium, based on the license fees, could not be consumed, and the contract broke down. The lessee as a result of competition—which the large reduction of shops has stimulated in an unusual

degree—had bid more than the true value of the shop, and failed in consequence. The license fees for 1889 90, as Mr Mulock points out show a very large falling off on those paid for the year which has just closed, and there is no doubt that they must eventually adapt themselves closely to the actual amount of Government opium which can be consumed.

4 As the Deputy Commissioner points out, the number of opium smoking shops 20 years ago in the Lucknow district alone was about 50 or almost as many as there are now in existence for the whole of the North Western Provinces and Oudh combined. This total has been gradually reduced so far that three were found enough during the past year to supply all the customers who frequented such haunts. For 1889 90 only two shops have been licensed, so that the facilities for opium smoking in Lucknow may justly be said to have been restricted to the very lowest scale compatible with the prevention of illicit consumption. One has been closed since Mr Mulock wrote on the 17th September and a remission of ₹600 in fees sanctioned on this account by the Board of Revenue. The total estimated income under the head of license fees for the vend of these preparations during 1889 90 should therefore be placed at ₹7,050, instead of ₹7,650 as reported by the Deputy Commissioner. Thus, it will be seen, is less than the amount realised in 1887 88 the last of the normal years with which a fair comparison can be made. Judged from the standpoint of fees, therefore—unsatisfactory though such a test may be, especially in a city like Lucknow where combination is more than usually rife—it may reasonably enough be argued that the consumption of opium in the form of smoking is not materially on the increase.

5 Last year there were only 54 opium smoking shops in the United Provinces. This number has been still further reduced for the year which has just commenced on October 1st. It is the avowed object of Government to keep down the sale of *madak* and *chandu* as far as is consistent with the unavoidable recognition of the practice of opium smoking and were it not for the firm belief that the abolition of such shops altogether would be a greater evil than their retention on the present scale, there is no doubt that they would all have been ere now records of the past.

6 Paragraph 4 of the Deputy Commissioner's report of September 1st clearly indicates the difference between opium drinking and opium smoking. The latter is by far the most common way in which opium is taken. The ordinary opium shopkeeper does not endeavour to induce his customers to consume the drug on his premises as the *madak* and *chandu* lessee is forced to do. There is no special art required in preparing the ordinary opiate draught. A little ball of the drug is gradually dissolved in water and the mixture then drunk off as any other liquid intoxicant would be. But the preparation of *madak* and *chandu* needs a practised hand, and calls for more skill on the part of the licensee. These are the only forms in which opium is smoked in these Provinces and the customer must needs consume his purchase on the licensee's premises. At the time of Mr Cairns's visit an attempt was being made to bring into vogue the Chinese mode of smoking but the effort was not successful and the old established methods were soon reintroduced. For complete particulars regarding the preparation of *chandu*, and the way in which it is smoked, I would not do more than refer to pages 22—24 of the abstract of district notices in the Excise Administration Report for the year ending 30th September, 1880. The account contained there may be considered to hold good still, and it would be needless on my part to recapitulate here the full and interesting description there given.

7 Lucknow contains a vast Muhammadan population, and there is no doubt that opium smoking as well as drinking is largely practised both by high and low in private houses. On the latter form of consumption there is of course no ban, and the former is, it is needless to say, extremely difficult of detection. There can be no doubt whatever that the restriction of opium smoking to two or three main centres the habitues of which cannot conceal their identity, has a salutary effect in stigmatising the habit as one of the special prerogatives of men of bad character. To be an opium smoker in these days is unquestionably a badge of opprobrium and disrepute, and any step which would tend to diminish the odium that now attaches to this practice is most earnestly to be deprecated.

8 I quite concur in Mr Mulock's opinion as to the probable consequence of prohibiting opium smoking in shops licensed for this particular purpose. The stigma which is now associated with this habit, practised as it must be at well known centres, would then be avoided, and a considerable impetus also given to illicit consumption. For the opium smoker then would probably procure his supplies through some other person, and need never himself visit the shop at all, while if so disposed the facilities within his reach of obtaining illicit opium would be greatly enhanced, as the difficulty of proving that he was not using Government opium would always be enormous. It is useless now to ignore the existence of the habit. The safest and soundest course of all is to endeavour to restrict it within the narrowest

possible bounds and to keep it from spreading, by confining both sale and consumption to the smallest possible number of fixed centres

9 In order to be able to grasp the subject from a provincial point of view, I append a statement prepared for the last ten years showing the consumption of opium in the North Western Provinces and Oudh since 1878 (annexure A) The figures are shown under three separate heads —

- (1) the amount sold to *ex officio* licensed vendors, *viz*, to treasurers and their agents which is retailed by them at a fixed rate of Rs16 per seer to private customers,
- (2) the amount sold to ordinary non official licensed vendors, *viz*, opium contractors, who are allowed to retail it at whatever price they like,
- (3) the amount sold to the *madak* and *chandn* vendors for consumption on their premises

The main inferences to be drawn from these figures, making due allowance for the fact that there is probably much less smuggling now than there used to be in former years, are as follows —

- (a) That the actual consumption of opium in all forms in the United Provinces does not show any tendency to unnatural or even ordinary increase In fact excluding the first two years of the decade—the first two after the introduction of the new Opium Act of 1878—the consumption in 1887 88 will be seen to be actually less than the average
- (b) That the actual consumption of opium in the form of *madak* and *chandn* has considerably decreased within the same period This fact alone is a strong argument in favour of the retention of the present system

10 I now pass on to the question suggested in paragraph 2 of your No ³²³_{XIII-87 A} of September 9th, and at the risk of being somewhat prolix I would briefly refer to the facts which led up to introduction and retention of the present system under which every opium lessee is compelled to stipulate to take a certain minimum quantity of Government opium as a *sine qua non* to his obtaining his license

11 1877 78 was the first year in which licenses to sell opium were put up to auction In his report on the administration of the Department for that year Mr Robertson, then Commissioner of Excise, wrote as follows —

I am convinced that the recorded sales in no way represent even approximately the actual amount of opium consumed, at any rate in poppy producing districts and that a considerably enhanced revenue might be obtained from this source without in the slightest degree stimulating the consumption of opium or interfering with the transactions of the Opium Department, but simply by insisting that only Government opium shall be consumed and by stopping its being obtained illicitly (paragraph 32) He goes on then to compute the amount of Government opium sold in—

- (a) those districts throughout the whole of which poppy growing was permitted,
- (b) those where it was partially permitted,
- (c) those where it was prohibited

The conclusions arrived at from these statistics are clearly set forth in the Government review (paragraph 22) — ‘These figures show that the view taken by Government in the orders on the Excise Administration Report for 1876 77 was correct, *viz* that the consumption of opium in opium producing districts was so far below that in non producing districts as to justify the presumption that smuggling on a large scale was carried on to the serious detriment of the revenue’ To combat this illicit sale the Junior Member of the Board of Revenue, in paragraph 20 of his forwarding letter had suggested that a minimum amount of opium should be fixed for each license in poppy growing districts On this proposal the Government orders were as follows (paragraph 22) “The Junior Member may, as desired, exercise his discretion in fixing a minimum sum to be paid for each license in opium growing districts, and making it compulsory on each licensee to take a certain amount of Government opium as there is reason to suppose that licenses are often used there simply as a cloak for the sale of illicit opium” This was in August 1879 Before the close of the same year the Board had sanctioned 10 seers as the minimum of Government opium for each license taken out in a poppy growing district, and this rule has been regularly observed up to the present time This is the first actual order issued prescribing in so many words a minimum quantity of opium per license Its purview was naturally limited, but it indicates the principle which has since been applied in all districts throughout the Provinces

12 Prior to this however in the rules framed under the Opium Act (1 of 1878), published in Government notification No 29 A of 2nd February 1878, for the retail vend of opium

a clause had been introduced inculcating, though not actually enforcing, much the same idea Rule X runs as follows —

"That if he buy less than _____, which is the quantity estimated to be retailed at _____ in each month, he will, if required explain the reason of the falling off to the Collector" In 1883 the point arose as to how Collectors could enforce the purchase of the prescribed amount should the lessee's explanation be deemed unsatisfactory The Board of Revenue held that failure to purchase the amount stipulated for should be treated as tantamount to a breach of contract The result of this was that the rule was re written and the minimum clause, as it now appears in all opium licenses framed as follows —

"10th — That if he buy less than _____, which is the quantity estimated to be retailed at _____ in each month and the Collector considers his explanation of his failure to buy the required amount to be unsatisfactory, the Collector may resume the lease at once and confiscate the instalments paid in advance by the lessee as security' (cf page 79, Excise Manual) I append a copy of all the license forms issued for the sale of drugs and opium, as in connection with paragraph 3 (a) of your letter of August 3rd they may be found useful, (annexure B)

13 In 1884 the question as to what amount of opium should ordinarily be fixed on the basis of license fees was also determined On Mr Cadell's recommendation orders were issued that for every Rs 100 license fees in the case of opium vendors from 30 seers to one maund (40 seers) should be guaranteed, and in the case of *madak* and *chandu* lessees from 15 to 20 seers While sanctioning this scale the Board of Revenue enquired whether the system of minimum quantities should be enforced in all districts In reply Mr Wall suggested that in those where the average sales for the two or three past years had been satisfactory the restriction might well be removed To this proposal the Board agreed No action, however, has ever been taken upon this exemption

14 This, then, is how the matter stands at present The conception of a minimum seems to have first originated in the necessity of putting a check on illicit sale It was read into the rules framed under Act I of 1878 evolved into a principle in regard to poppy growing districts in the following year and later on so liberally interpreted as to be applied unreservedly to all districts in the United Provinces

15 Poppy cultivation is permitted more or less in almost two thirds of the districts in the North Western Provinces and Oudh I append a copy of the last Government notification on this point, dated 2nd January 1889 (annexure C) There can be no doubt whatever that the minimum rule has hitherto had a salutary effect To this, and the severe punishments introduced for the first time by the Opium Act of 1878, must be attributed the decrease in smuggling, which it is not unreasonable to assume has taken place within the past ten years The sale of Government opium in 1877-78 was 1 068 maunds 39 seers Now it is on the average nearly 1 500 maunds The number of persons convicted of offences connected with opium in the first year of the working of Act I of 1878 in these Provinces was 886 In 1887-88 the total had dropped to 419 I append a statement showing the number of persons convicted of offences under the Opium Acts during the last ten years (annexure D)

16 The minimum system is unquestionably a wise provision in poppy growing districts, and it would be injudicious to introduce any general measure which would neutralise the beneficial effect of this precaution But in districts where the poppy is not grown, and more especially where the sales of opium are and have been for the past two or three years satisfactory there would appear to be no objection to a tentative relaxation of the rule With this end in view it would seem feasible to exempt a few selected districts in the first instance, and should a comparison of the results attained with those of past years under the present *régime* be then found favourable, the exemption might be still further extended to all districts where the poppy is not grown But I am not prepared to admit that any useful results would ensue from similar experiments in poppy growing tracts, and the minimum rule in such areas should not for the present at least be relaxed

No 4373 dated 19th September 1889

From—W E NEALE Esq Offg Commissioner Lucknow Division

To—The Secy to Govt N W P and Oudh (through Commr of Excise N W P and Oudh)

I have the honour to submit copy of a letter No 4561, dated 17th September 1889 from the Deputy Commissioner, Lucknow, furnishing particulars regarding the "opium den" in Lucknow, on points noted in G O No 321—XIII 87 A, dated 9th September 1889

No 4561 dated 17th September 1889

From—F B MULLOCK Esq Deputy Commissioner of Lucknow
To—The Commissioner Lucknow Division

In reply to your endorsement No 4121 dated 11th instant forwarding copy of Secretary to Government's letter No 321—XIII 87 A dated 9th instant, to your address, I have the honour to state as follows

2 The amount realised in license fees from the lease of the shop for each of the months of 1888 89 up to date has been as follows, viz. —

	R	a	p	
July 1888	830	0	0	received in advance for 1888 89
October	415	0	0	
November	415	0	0	
December	415	0	0	
January 1889	415	0	0	
February	415	0	0	
March	415	0	0	
April	415	0	0	
May	415	0	0	
June	415	0	0	
July	480	0	0	Note—In July the license was cancelled for breach of the condition of the license and the shop re-sold
August	270	0	0	
September	4	8	4	
TOTAL	5269	8	4	

3 A sum of Rs7,650 is anticipated on account of the lease of the three *madak* and *chirula* shops now open for 1889 90, as this was the lump sum bid at auction held on the 28th August. Formal sanction to the settlement has not yet been received from the Commissioner of Excise

4 In opium smoking shops the drug is consumed in the form of *chirula* or *cl c malak*. The former preparation consists of opium mixed with opium ashes repeatedly boiled and strained till sufficiently indurated to be rolled into balls and smoked. This is the favourite preparation with opium smokers and 80 per cent at least of the opium purchased by licensees of this class of shops is so consumed. *Madak* as made in Lucknow consists of *pan* leaves steeped in a solution of opium dried and rolled into balls and so smoked. The above are the only two forms in which opium is smoked. At retail opium shops the pure drug is retailed in small quantities, and the purchasers take it away and eat it as required. At these shops drinking water and drinking vessels are usually kept by the lessee for the use of the few purchasers who prefer to dissolve the drug in water and drink it.

Annexures to Commissioner of Excise No 438 C B, dated the 9th October 1889

ANNEXURE A

Statement showing the total sales of opium in the North Western Provinces and Oudh for the ten years ending 1887 88

Year	Ten d	Mal d	To No malil nsad dora	To madak ad d e dor	Total	Remarks
	M s	M s	M s	M s	M s	
1878 79	Not shown separately				189 19	
1879 80	363 4	953 9			1316 13	Increase due to stricter supervision by District Officers (<i>vide</i> paragraph 117 of the Board's letter on the Excise Report for 1878 79)
1880 81	401 19	1134 32			1536 11	Much of this increase was due to irregular purchases of opium from the district of the Meerut Division for export to the Punjab
1881 82	381 29	1084 31			1466 20	Decrease attributed to the stoppage of the above practice
1882 83	415 20	948 26	164 19	1528 25		Decrease said to be due to the introduction of Malwa opium
1883 84	379 31	951 31	165 14	1406 36		
1884 85	338 28	924 19	210 30	1473 38		Increase attributed to the re introduction of Ghazipur opium
1885 86	361 9	959 10	176 39	1427 18		
1886 87	352 10	994 36	162 38	1510 4		
1887 88	370 29	978 34	183 33	1488 16		

ANNEXURE B

Circular No I dated 23rd August 1887

From—R WALL Esq Commissioner of Excise N W Provinces and Oudh
To—All District Officers in the North Western Provinces and Oudh

I have the honour to invite your attention to Notifications Nos 177—XIII 76 and 179—XIII 76 32, dated 9th July 1887 published in the *North Western Provinces and Oudh Government Gazette* of the 10th idem, promulgating the revised opium rules under Sections 5 and 13 of the Opium Act 1878, and fixing the price at which opium is procurable from the Government Treasuries by treasurers farmers, licensed vendors and druggists

2 The form of licenses, permits, &c, required under Rule 32 of the revised rules have been approved by the Board and copies are herewith forwarded for your information and guidance Vernacular forms will follow The revised forms should be used in the ensuing years settlements

107 Under Rule 32 of the rules issued under sections 5 and 13 of the Opium Act the Board of Revenue, North Western Provinces and Oudh, with the sanction of the Local Government, prescribe the following forms for use under these rules —

FORM

I—Lease for farm of opium or intoxicating drugs or poppy heads

Counterpart of this will be signed by the farmer and deposited in the Collector's office { District
Name of farmer
Limits of farm

Be it known that the duties leviable on the retail of have been let in farm to A B a resident of , pargana , district of , for the term of commencing from the 1st October 18 and ending with the 30th September 18 upon the following conditions —

1st—That the said A B shall pay to Government the sum of R in the following instalments —On the 1st October, , R , being the first instalment (and in addition R being one sixth of the annual payment which if it be not intermediately forfeited for default or breach of some other condition of this lease shall be set off against the 11th and 12th instalments)

R

On the 1st November
Ditto December
Ditto January
Ditto February
Ditto March
Ditto April
Ditto May
Ditto June
Ditto July

(Note—In cases where Government Promissory Notes or Railway shares have been deposited as security the words within brackets shall be omitted and the requisite instalments for August and September entered in the list of payments)

2nd—That the one sixth of the annual payment made on the 1st October under the last preceding section shall, in the event of default, or breach of any other condition of this lease not be reclaimable by the lessee

Note.—If Government Promissory Notes or Railway shares have been deposited the following shall be substituted for the preceding clause —

That in the event of default or breach of any other condition of this lease the Promissory Notes or Railway shares deposited as security shall vest in Government and shall not be reclaimable by the lessee

3rd—When the period of the lease exceeds one year a fresh payment of one sixth of the amount payable annually must be made at the commencement of each year or if Promissory Notes or Railway shares have been deposited as security they must remain so deposited until the period of the lease shall expire

4th—That no shops other than those specified in the list annexed, shall be licensed by the said A B, and that the site of no shop shall be changed without the written permission of the Collector or officer in charge of the Excise Revenue

5th—That the said A B shall grant no license to a minor, female or eunuch

6th—That the said A B, shall file in the Collector's office, on or about the 1st October

1st January 1st April, and 1st July lists in the form subjoined of all licenses granted by him which may be in force on those dates —

1	2	3	4	5	6	7
Date	Name of farmer	Limits of farm	Name of licensee	Date of license	Location of shop	Date of order of Collector or officer in charge of the Excise Revenue authorising grant of license for the shop

6th—That a license in Form No V appended to the rules made under the Opium Act, 1878, shall be given by the said A B and a counterpart to be taken and deposited by him in the Collector's office for every shop licensed by him

7th—That the said A B shall give immediate information to the Collector or officer in charge of the Excise Revenue of any breach of the law or rules relating to Excise that he may know or have reason to believe to have been committed by any person holding from him a license for retail sale

8th—That the said A B shall keep daily the following account showing the quantity of opium purchased from the treasurer or his agent, the quantity sold, and the balance remaining in store at the end of the day —

1	2	3	4	5	6	7		
Date	Quantity remaining in store yesterday	Quantity received from the Treasury to day	Total quantity to be accounted for	Quantity sold to retail vendors	Quantity remaining in store	Detail of the sales shown in column 5		
						Name of licensee (a)	Locality of shop (b)	Quantity sold (c)

[Here enter any restrictions or reservations made by the Collector with the sanction of the Commissioner under Rule 29 of use (3) of the opium rules]

108 II—Special license to licensed druggists

SPECIAL license is hereby granted to A B , following the profession of _____ at _____, in the district of _____, for the retail of opium, intoxicating drugs or poppy heads on the condition that such opium shall be procured from a Government Treasury or sub treasury, or from a farmer or a licensed vendor, and shall be used *bona fide* as medicine or in medical preparations or prescriptions

DISTRICT

Dated

}

Collector

109 III—License for retail vend to treasurer or his agent

A B , holding the office of _____, in the service of Government at _____ in the district of _____, is hereby authorised to retail opium subject to these conditions —

1st—That he will only sell opium supplied from a Government treasury or sub treasury

2nd—That he will sell opium only for ready money and between the hours of
and

3rd—That he will sell opium at the rate of ₹16 per seer

4th—That all sales shall be duly registered in a book kept for that purpose

5th—That except to a licensed druggist holding a special license from the Collector, he will not sell more than three tolas of opium to one person at one time

6th—That this license is issued under all the conditions prescribed in the Opium Act 1878, and in the rules made under section 5 thereof

DISTRICT

Dated

}

Collector,

110 IV — License for retail vend of opium or poppy heads (general) granted by the Collector

District

Number of license in register

Name of retailer

Locality of shop

Be it known that A B, resident of _____ pargana _____, district of _____, is hereby authorised by the Collector of _____, to sell opium by retail at _____, in _____, from the date of this license to the _____ day of _____ 18 _____, upon the following conditions —

1st—That he will pay to Government a monthly duty of _____

2nd—That he will sell no opium but such as he may purchase from a Government Treasury or sub treasury and that he will not receive or have in his possession opium obtained otherwise

3rd—That he will retail opium only in the shop for which this license is granted

4th—That except to a licensed druggist holding a special license from the Collector he will not sell more than three tolas weight of opium to any person at one time

5th—That he will not adulterate the opium sold by him

6th—That he will not receive any wearing apparel or other goods in barter for opium

7th—That he will not open his shop or make sales therein before sunrise that he will not keep it open or make sales therein after _____ and that he will not harbour any person therein during the night

8th—That he will not permit persons of notoriously bad character to resort to his shop that he will prevent gaming and disorderly conduct therein, and that he will give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop

9th—That he will have constantly fixed up at the entrance of his shop a signboard bearing the following inscription in legible characters, in the vernacular language —

(NAME OF VENDOR)

“ Licensed to Retail Opium ”

10th—That if he buy less than _____, which is the quantity estimated to be retailed at _____ in each month and the Collector considers his explanation of his failure to buy the required amount to be unsatisfactory the Collector may resume the lease at once and confiscate the instalments paid in advance by the lessee as security

11th—That he will keep up daily an account in this form showing the receipts and deliveries of opium at his shop each day, and the balance in store —

Date.	Quantity of opium in store from yesterday	Quantity of opium received this day and whence received.	Total quantity to be accounted for	Quantity sold this day	Quantity left in store

12th—That he will at once produce his license and accounts for inspection, on the demand of any officer of any of the departments of Excise Police, Customs, Salt, Opium, or Revenue superior in rank to a peon or constable empowered under section 14 of the Opium

Act, and that he will not prevent any such officer of whatever rank from entering his shop at any hour of the day or night

13th—That he will not sub-let or transfer the business covered by this license without consent of the Collector or officer in charge of Excise Revenue.

14th—This license shall have effect from the _____ day of _____ to the _____ day of _____, and unless renewed by order of the Collector by the _____ day of _____, being the expiration of the period for which it was granted, shall cease to remain in force notwithstanding that a special order recalling it has not been issued by the Collector

15th—This license may be recalled by the Collector—

- (a) for default of punctual payment of the duty stipulated to be paid in clause _____,
- (b) for violation of any of the conditions specified in this license,
- (c) if the holder of this license be convicted of breach of the peace or of any other criminal offence during the currency of this license

Should the license be recalled for any of these causes, the license holder will have no claim to any compensation whatever or to any refund of any duty or instalment of duty already paid, but it shall be in the discretion of the Collector to make such compensation or refund, should he consider it necessary or advisable to do so, should the Collector desire to recall this license before the expiry of the period for which it has been granted for any cause other than those above specified (a), (b), and (c), he shall give fifteen days previous notice and remit a sum equal to the duty for fifteen days, or if notice be not given shall make such further compensation in default of notice as the Commissioner may direct

16th—This license may be surrendered by the license-holder on his giving one month's notice to the Collector and paying such fine not exceeding the amount of the duty for six months or the loss caused to Government by the failure to carry out any condition imposed as the Collector may adjudge; should the Collector be satisfied that the reason for resigning the license is adequate, he may with the sanction of the Commissioner remit the fine

17th—On the infringement of any of the above articles or of any of the conditions imposed by the Opium Act, 1874, or by the rules made thereunder this license and any other license or licenses that the holder may have obtained for the sale of opium or for the manufacture or sale of *madak* or *chandru* will be forfeited, he will also be liable to the punishment prescribed by the law for the specific offence committed

DISTRICT

Dated _____

}

Collector

111 F — License for retail vend of opium or poppy heads granted by a farmer

District _____
Number of license in register _____
Name of retailer _____
Locality of shops _____

Be it known that A B, resident of pargana _____, district, _____, is hereby authorised by the farmer of _____, to sell opium by retail at _____ in _____ from the date of this license to the _____ day of _____ 18 _____ upon the following conditions —

1st—That he will pay to the farmer C, D a monthly duty of _____

2nd—That he may purchase all the opium he may require direct from the farmer C D and not from any opium vendor

3rd—That he will retail opium only in the shop for which this license is granted

4th—That except to a licensed druggist holding a special license from the Collector, he will not sell more than three tolas weight of opium to any person at one time

5th—That he will not adulterate the opium sold by him

6th—That he will not receive any wearing apparel or other goods in barter for opium

7th—That he will not open a shop or make sales therein before sunrise, that he will not keep it open or make sales therein after _____, and that he will not harbour any person therein during the night

8th—That he will not permit persons of notoriously bad character to resort to his shop that he will prevent gaming and disorderly conduct therein, and that he will give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

9th.—That he will have constantly fixed up a signboard bearing the following inscription in the vernacular language of the country —

(NAME OF VENDOR.)

"Licensed to Retail Opium"

10th.—That he will keep up daily an account in this form showing the receipts and deliveries of opium at his shop each day and the balance in store —

Date.	Quantity of opium in store from yesterday	Quantity of opium received this day and whence received	Total quantity to be accounted for	Quantity sold this day	Quantity left in store

11th.—That he will at once produce his license and accounts for inspection on the demand of any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue superior in rank to a peon or constable empowered under section 14 of the Opium Act, and that he will not prevent any such officer of whatever rank from entering his shop at any hour of the day or night

12th.—That he will not sub let or transfer the business without the consent of the Collector or officer in charge of the Excise Revenue

13th.—This license shall have effect from the _____ day of _____, to the _____ day of _____, and unless renewed by the order of the Collector by the _____ day of _____, being the expiration of the period for which it was granted, shall cease to remain in force notwithstanding that a special order recalling it has not been issued by the Collector

14th.—This license may be recalled by the farmer—

- for default of punctual payment of the duty stipulated to be paid in clause 1
- for violation of any of the conditions specified in this license
- if the holder of this license be convicted of breach of the peace or of any other criminal offence during the currency of this license

15th.—On the infringement of any of the above articles or of any of the conditions imposed by the Opium Act, 1878, or by the rules made thereunder this license and any other license or licenses that the holder may have obtained for the sale of opium will be forfeited, he will also be liable to the punishment prescribed by the law for the specific offence committed

112 VI —License for the retail sale of madak or of chandu granted by the Collector

District _____
Number in register _____
Name of vendor _____
Locality of shop _____

Be it known that A B, resident of _____, pargana _____, district of _____ is authorised by the Collector of _____ to open a shop for the retail vend of madak (or chandu as the case may be) at _____, from the date of this license to the _____ 18 _____, upon the following conditions —

1st.—That he will pay to Government a monthly duty of _____

2nd.—That he will purchase all the opium he may use in the manufacture of madak (or chandu, &c, as the case may be) direct from a Government Treasury or sub treasury or from a farmer of Government opium, but not from a licensed vendor of opium

3rd.—That he will sell madak (or chandu) only in the shop for which this license is granted, and that he will not sell madak or chandu in any other place

4th.—That his shop shall be situated on the ground floor, and shall have but one door for entrance and exit, which door must open on to a public thoroughfare

5th.—That he will not sell more than three tolas weight of madak (or chandu) to one person at one time

6th.—That he will not receive any wearing apparel or other goods in barter for the drug

7th.—That he will not open his shop or make sales therein before sunrise, that he will not keep it open or make sales therein after _____, and that he will not harbour any suspected person therein

Notes for retail vend of madak chandu
Count of this will be by the license and deposited Collector's office

8th—That he will not permit persons of notoriously bad character to resort to his shop, that he will prevent gaming and disorderly conduct therein and that he will give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop

9th—That he will have constantly fixed up at the entrance of his shop a signboard bearing the following inscription in the vernacular language of the country —

(NAME OF VENDOR)

“ Licensed vendor of madak (or chandu) ”

10th—That he will keep up daily the following account showing the receipts of opium in his shop the quantity used in the manufacture of *madak* (or *chandu*), and the balance remaining in store at the end of the day —

I — Opium

Date	Quantity of opium remaining in store yesterday	Quantity received to-day and when received	Total quantity of opium to be accounted for	Opium used in the preparation of madak (or chandu)	Quantity remaining in store
1	2	3	4	5	6
	M s c	M s c	M s c	M s c	M s c

II — Madak or Chandu

Date	Quantity remaining in store yesterday	Quantity manufactured to-day	Total quantity of madak or chandu to be accounted for	Madak or chandu sold to-day	Quantity remaining in store this day
1	2	3	4	5	6
	M s c	M s c	M s c	M s c	M s c

And that if he buy less than _____, which is the quantity of opium estimated to be used by him in the manufacture of the *madak* (and *chandu*) he sells monthly at his shop and the Collector considers his explanation of his failure to buy the required amount to be unsatisfactory the Collector may resume the lease at once, and confiscate the instalments paid in advance by the lessee as security

11th—That he will at once produce his license and accounts for inspection on the demand of any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable empowered under section 14 of the Opium Act, and that he will not prevent any such officer of whatever rank from entering his shop at any hour of the day or night

12th—That he will not sub let or transfer the business covered by this license without the consent of the Collector or officer in charge of Excise Revenue

13th—This license shall have effect from the _____ day of _____ to the _____ day of _____ and unless renewed by the order of the Collector by the _____ day of _____ being the expiration of the period for which it was granted, shall cease to remain in force notwithstanding that a special order recalling it has not been issued by the Collector

14th—This license may be recalled by the Collector—

(a) for default of punctual payment of the duty stipulated to be paid in clause 1

(b) for violation of any of the conditions specified in this license,

(c) if the holder of this license be convicted of breach of the peace or of any other criminal offence during the currency of this license

Should the license be recalled for any of these causes the license holder will have no claim to any compensation whatever or to any refund of any duty or instalment of duty already paid but it shall be in the discretion of the Collector to make such compensation or refund should he consider it necessary or advisable to do so Should the Collector desire to recall this license before the expiry of the period for which it has been granted for any cause other than those above specified (a) (b), and (c) he shall give fifteen days' previous notice, and remit a sum equal

to the duty for fifteen days or if notice be not given shall make such further compensation in default of notice as the Commissioner may direct

15th—This license may be surrendered by the license holder on his giving one month's previous notice to the Collector and paying such fine not exceeding the amount of the duty for six months or the loss caused to Government by the failure to carry out any condition imposed as the Collector may adjudge. Should the Collector be satisfied that the reason for resigning the license is adequate, he may, with the sanction of the Commissioner, remit the fine

16th—On the infringement of any of the above articles or any of the conditions imposed by the Opium Act 1878, or by the rules made thereunder, this license and any other license or licenses that the holder may have obtained for the sale of opium or for the manufacture or sale of *madak* or *chandn* will be forfeited. He will also be liable to the punishment prescribed by law for the specific offence committed

DISTRICT

Dated

}

Collector

113 VII — License for the retail sale of *madak* or of *chandn* granted by a farmer

District

Number in register

Name of vendor

Locality of shop

License for retail sale of *madak* or *chandn*
Note.—Copy of this will be by the license and deposited Collector's office

Be it known that A B, resident of paigana district of is authorised by C D the farmer of to open a shop for the retail vend of *madak* (or *chandn* as the case may be) at from the date of this license to the

14, on the following conditions —

1st—That he will pay to the farmer C D a monthly duty of

2nd—That he will purchase all the opium he may use in the manufacture of *madak* (or *chandn* as the case may be) direct from the farmer C D, and not from any opium vendor

3rd—That he will sell *madak* (or *chandn*) only in the shop for which this license is granted

4th—That his shop shall be situated on the ground floor and shall have but one door for entrance and exit which door must open on to a public thoroughfare

5th—That he will not sell more than three tolas weight of *madak* (or *chandn*) to one person at one time

6th—That he will not receive any wearing apparel or other goods in barter for the drug

7th—That he will not open his shop or make sales therein before sunrise that he will not keep it open or effect sales therein after , and that he will not harbour any suspected person therein

8th—That he will not permit persons of notoriously bad character to resort to his shop, that he will prevent gaming and disorderly conduct therein and that he will give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop

9th—That he will have constantly fixed up at the entrance of his shop a signboard bearing the following inscription in the vernacular language of the country —

(NAME OF VENDOR)

"Licensed vendor of *madak* (or *chandn*)

10th—That he will keep up daily the following account showing the receipts of opium in his shop, the quantity used in the manufacture of and the balance remaining in store at the end of the day —

I — Opium

Date	Quantity of opium remaining in store at the beginning of the year	Quantity received during the year	Total quantity of opium to be accounted for	Opium used in the preparation of <i>madak</i> (or <i>chandn</i>)	Quantity remaining in store
1	2	3	4	5	6
	M s c	M s c	M s c	M s c	M s c

II—Madak or Chandu

Date	Quantity remain- ing in store yesterday	Quantity manufac- tured out of opium to-day	Total quantity of madak or chandu to be accounted for	Madak or chandu sold to-day	Quantity remain- ing in store this day
1	2	3	4	5	6
	M s c	M s c	M s c.	M s c	M s c.

11th—That he will at once produce his license and accounts for inspection on the demand of any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable empowered under section 14 of the Opium Act, and that he will not prevent any such officer of whatever rank from entering his shop at any hour of the day or night

12th—That he will not sub let or transfer the business covered by this license without the consent of the Collector or officer in charge of Excise

13th—This license may be recalled by the farmer—

(a) for default of punctual payment of the duty stipulated to be paid in clause I and by the farmer or collector,

(b) for violation of any of the conditions specified in this license,

(c) if the holder of this license be convicted of breach of the peace or of any other criminal offence during the currency of this license

14th—On the infringement of any of the above articles or of any of the conditions imposed by the Opium Act 1878, or by the rules made thereunder this license and any other license or licenses that the holder may have taken out for the sale of opium or for the manu-
facture or sale of *madak* or *chandu* will be forfeited he will also be liable to the punishment prescribed by law for the specific offence committed

DISTRICT

Dated

}

Collector

ANNEXURE C

SEPARATE REVENUE (EXCISE) DEPARTMENT

MISCELLANEOUS

No 1—XIII 18

Dated the 2nd January, 1889,

Under Rule II of the rules made in exercise of the powers conferred on him by sections 5 and 13 of the Opium Act 1878, the Lieutenant Governor and Chief Commissioner is pleased to notify that the following are the tracts in the North Western Provinces and Oudh within which the cultivation of poppy for the Government is allowed during the year ending 30th September 1889 —

Name of tract	Extent of cultivation
Ghazipur	Entire district
Ballia	Ditto
	Bara pargana
	Mahwari do
	Mawai do
Benares	Ralhupur do
	Dhus do
	Barhwal do
	Nurwan do
	Majhawa do
Mirzapur	Entire district except tappa Kon and taluqa Saktesgarh (pargana Kanit) and pargana Singnauhi including Dudhi Bhadohi Agori and Bijaugah
Azamgarh	Entire district
Gorakhpur	Ditto
Basti	Ditto except Benaispur pargana
	Karra pargana
Allahabad	Karrari do
	Atharban do

Name of district.	Extent of cultivation
Allahabad	<p>Arañ Pargana.</p> <p>Kharagarh do.</p> <p>Barah do.</p> <p>Fatehpur do.</p> <p>Haawa do.</p> <p>Hathgoan do.</p> <p>Kotila do.</p> <p>Ghazipur do.</p> <p>Rasulabad do.</p> <p>Derrapur do.</p> <p>Bilhaur do.</p>
Fatehpur	<p>Entire district except Shekhabad and Mustafabad parganas</p> <p>Etawah pargana.</p> <p>Barthna do.</p> <p>Budhna, except the southern portion</p> <p>Entire district, except Pahara</p>
Cawnpur	<p>Aonla pargana.</p> <p>Suneha do.</p> <p>Ballia do.</p> <p>Sarauli South do.</p> <p>Paridpur do.</p> <p>Bareilly do.</p> <p>Kot do.</p> <p>Sahaswan do.</p> <p>Satan do.</p> <p>Budaun do.</p> <p>Ujhani do.</p> <p>Salimpur do.</p> <p>Uchhat do.</p>
Mainpuri	<p>Shahjahanpur pargana.</p> <p>Jamaur do.</p> <p>Kant do.</p> <p>Tilhar do.</p> <p>Khera Bajhera do.</p> <p>Jalalpur do.</p> <p>Nigohi do.</p> <p>Katra do.</p> <p>Jalalabad do.</p> <p>Azamnagar do.</p> <p>Nidhpur do.</p> <p>Patriali do.</p>
Bareilly	<p>Sahawar-Karnaana pargana</p> <p>Sirpura do.</p> <p>Baina do.</p> <p>Sambar do.</p> <p>Etah do.</p>
Badaun	<p>Entire district</p> <p>(Att.)</p> <p>Mohan Auras pargana.</p> <p>Asiwan Rasulabad do.</p> <p>Jhalotar Ajgain do.</p> <p>Asoha do.</p> <p>G vinda-Parsandan do.</p> <p>Safipur do.</p> <p>Bangarmoa do.</p> <p>Maurauwan do.</p> <p>Unao do.</p> <p>Pachhoha do.</p> <p>Pali do.</p> <p>Shahabad do.</p> <p>Sarounnagar do.</p> <p>Rawa do.</p> <p>Barwan do.</p> <p>Katsari do.</p> <p>Balgam do.</p> <p>Sandi do.</p> <p>Mahanwan do.</p> <p>Balamau do.</p> <p>Gundwa do.</p> <p>Kalyanmal do.</p> <p>Sandila do.</p> <p>Gopamau do.</p> <p>Bangar do.</p>
Shahjahanpur	<p>Entire district except Kundri, North and South and eastern portion of pargana Tambour beyond the river Chuka.</p> <p>Entire district.*</p>
Etah	<p>Ditto except Tulsipur pargana and that portion of Balrampur pargana not lying south of the river Tapti.</p>
Lucknow	<p>Entire district excepting half of pargana patti to the east</p>
Rara Banki	<p>Entire district.</p> <p>Ditto, except Sarsa pargana</p>
Unao	
Hardoi	
Sitapur	
Fyzabad	
Gonda	
Partabgarh	
Sultanpur	
Rae Bareilly	

Except within the limits of the Fyzabad Municipality the cantonment and adjacent village (vide Notification No 184-XIII 181 dated 3rd June 1889)

ANNEXURE D

Statement showing the number of persons convicted in opium smuggling cases during the last ten years ending 30th September 1888

Year	Number of persons
1878-79	886
1879-80	783
1880-81	573
1881-82	448
1882-83	394
1883-84	478
1884-85	624
1885-86	504
1886-87	(Not available in the Annual Report)
1887-88	419

No 369—XIII 87 A dated 11th October 1889

From—R. SNEATON Esq Secretary to the Government of the N.-W Provinces and Oudh
To—The Commissioner of Excise N W Provinces and Oudh.

In continuation of G O No 322—XIII 87 A, dated the 9th September last, I am directed to request that you will report whether it would not be advisable entirely to close the "opium den" in Lucknow. The Lieutenant Governor and Chief Commissioner as at present advised, is of opinion that entire and immediate closure would be the safest measure. I am to ask for your opinion on this question at earliest convenience.

No 457 C E., dated 15th October 1889

From—F W BROWNE Esq Offg Commissioner of Excise N W Provinces and Oudh
To—The Secretary to the Government of the N W Provinces and Oudh

I have the honour to acknowledge the receipt of your No 369—XIII 87 A of October 12th, and to reply as follows:

2 I have already touched on the point now referred to in paragraphs 7 and 8 of my No 438 C E of October 9th. It would be useless to close the "opium den" which Mr Caine visited if the other *madak* and *chandu* shop in Lucknow, which has been licensed for 1889-90, were allowed to remain open. If closure is determined on as a matter of principle, then both should be abolished. But there is no argument that could warrant the adoption of such extreme measures in the case of Lucknow, which would not tell with equal effect in respect to every opium smoking shop in the United Provinces. In most instances where Collectors or Deputy Commissioners have been consulted regarding the licenses to be granted for these shops in 1889-90 they have expressed their decided opinion that reduction is likely to be a greater evil than retention. Where it has been deemed feasible shops have been closed, but in many districts no reduction has been found possible. I think there can be no doubt whatever that the present system of confining the consumption of these preparations to the lowest possible number of fixed centres is the best that can be devised. To abolish these shops altogether would be much worse than useless. It would remove at once the inevitable stigma which now attaches to the habit of opium smoking, and it would give an irresistible impulse to the use of illicit opium. I think it would be a decidedly regrettable step in the truest and best interests of the public at large to close the opium dens in Lucknow. The only persons who would benefit from and be grateful for such a move are the opium smokers themselves, and it is scarcely necessary to say that they are the very last people whose sensibilities should be considered in a matter of this sort.

No. 1637—4056 dated 18th October 1889

From—J A CRAWFORD Esq Secretary to the Chief Commissioner of Coorg
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

In reply to your letters No 3506 of the 9th July 1889, and No 5147 of the 8th instant, I am directed to forward a copy of a letter* from the Commissioner of Coorg, regarding the excise administration of that district.

* No 875 216 dated the 21st August 1889 with two closures

2 The figures in the margin which have been compiled from those furnished by the Commissioner show, for periods of five years from 1869/70 to 1888/89 the average consumption of country spirit and the average amount of duty paid thereon. The average numbers of shops for the retail vend of country spirits during the same four periods were respectively 155, 145, 121, and 75. All these figures relate to arrack distilled from sugarcane or palm juice, &c. The other kind of liquor consumed in Coorg is toddy drawn from the palm. This toddy is ordinarily consumed in a

Years	Average consumption per year	Average duty per year
	Gallons	Rs.
1869/70 to 1873/74	53,107	82,687
1874/75 to 1878/79	47,701	1,17,16
1879/80 to 1883/84	37,394	1,35,813
1884/85 to 1888/89	41,918	1,41,764

fresh state and leases or licences to draw and sell it are sold separately for each sub-division of a taluk.

3 As regards the general tendency of the excise administration of Coorg, the Chief

* Forwarded with letter No. 1149/919 dated 31st July 1889 from the Secretary to the Chief Commissioner of Coorg to the Secretary to the Government of India, Department of Finance and Commerce.

Commissioner would invite a reference to paragraph 5 of his order No. 1138/919 of the 9th July 1889 revising the last excise report.

No. 370/210 dated 31st August 1889

From—COLONEL T. G. LALABY, Commissioner of Coorg.

To—The Secretary to the Chief Commissioner of Coorg.

I have the honour to acknowledge the receipt of your endorsement No. 1116/4056 of 26th July last giving over to copy file from the Government of India, Finance Department, No. 3506 dated 9th idem, and in compliance with the instructions therein conveyed to append a statement showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers each year since 1860.

2 It may be desirable to offer a few remarks explanatory of the statement. Prior to 1860 which is the first year for which statistics are available the right of both manufacture and sale of country spirit was farmed out to contractors. In 1860 the Government resumed the management and undertook through its own agency to manufacture and supply liquor to licensed vendors. This continued until 1868 when the central distillery system which is still in force was introduced. From that year up to the present time with the exception of a period of nearly five years between 1877 and 1882 when the rights of manufacture and sale were jointly letted the contractor for the manufacture of the liquor has had no concern with its sale or with the distribution and termination of the number of retail shops.

3 In 1877/78 the rate of still head duty was raised from Rs. 10 per gallon of five bottles (equal to 5 annas and 2 pies per bottle) to Rs. 10 per gallon (equal to 8 annas and 3 pies nearly per bottle) but the strength at which the liquor was sold was also raised from 30°

under proof to 19° under proof. In 1882 the imperial gallon of 6 bottles was introduced and a corresponding increase was made to the still head duty which was raised to Rs. 12 per gallon the strength of liquor being fixed at 10° under proof.

4 The number of shops licensed for sale of country spirits was 146 in 1874/75; five years later (1879/80) the number was 136. During the next five years it was reduced to 92 and in the present year the number is only 64. Out of the two principal towns of Mercara and Virajendrapet where the fees on retail vend shops are appropriated to municipal revenue the present number of retail arrack shops is 46.

5 From the subjoined statement showing the quantity of liquor in gallons distilled and issued, and the amount levied in the form of still head duty it will be observed that while the revenue from country spirits has risen from Rs. 61,918 in 1869/70 to Rs. 67,206 in 1888/89 it has more than doubled in twenty years the quantity of liquor issued for consumption has on the average, decreased rather than increased. The quantity issued in 1870/71 amounted to 71,354 gallons as compared with 53,083 gallons in 1888/89. The equivalent of 53,083 gallons at five bottles per gallon which was the measure in use prior to 1st June 1882, is 63,753 so that on a comparison of the figures for the two years above mentioned there cannot be said to have been any increase in consumption of liquor during the last twenty years or so. Between 1870/71 and 1878/79 the consumption was high but during the last ten years it has not reached 65,000 gallons, and has ordinarily been much less.

6 With regard to opium and ginja shops the number of these has fluctuated. The

number was 4 throughout the province from 1870 to 1872. It was then raised for a few years to 6, and in 1877 reverted to 4 for several years. In one year it was raised to 11. Since 1884 the number has been 9 — namely 3 opium and 6 ganja shops. It would be very desirable if the number could be reduced and it may be practicable to do so at the leasing of the new contracts next March. Enquiry will be made with the object of ascertaining if a reduction can be effected without giving rise to smuggling.

Statement showing the rates of duty on Arrack and the selling prices of Opium

YEARS	Rates of duty per gallon	Quantity of opium per gallon	Remarks
	R a p	R a p	Up to 1881 the gallon was computed at five ordinary quart bottles since 1882 it has been computed at six quarts
1860	1 10 8	10 0 0	
1861	1 10 8	10 0 0	
1862	1 10 8	10 0 0	
1863	1 10 8	10 0 0	
1864	1 10 8	10 0 0	
1865	1 10 8	10 0 0	
1866	1 4 0	10 0 0	
1867	1 4 0	10 0 0	
1868	1 4 0	10 0 0	
1869	1 4 0	10 0 0	
1870	1 4 0	10 0 0	
1871	1 4 0	10 0 0	
1872	1 4 0	10 0 0	
1873	1 10 0	10 0 0	
1874	1 10 0	10 0 0	
1875	1 10 0	10 0 0	
1876	1 10 0	10 0 0	
1877	2 10 0	10 0 0	
1878	2 10 0	10 0 0	
1879	2 10 0	10 0 0	
1880	2 10 0	10 0 0	
1881	2 10 0	7 1 9	
1882	3 2 5	11 0 0	
1883	3 2 5	11 0 0	
1884	3 2 5	11 0 0	
1885	3 2 5	11 0 0	
1886	3 2 5	11 0 0	
1887	3 2 5	11 0 0	
1888	3 2 5	11 0 0	
1889	3 2 5	11 0 0	

COORG COMMISSIONER'S OFFICE

The 21st August 1889

T G CLARKE, Col.,

Commissioner

Statement showing particulars of the issues of Arrack from Sudder Distillery

Year	Rate of still & duty	Quantity distilled in gallon		Amount of still & duty		
	R a p			R a p		
1866-67	1 4 0	No data	No data	No data		
1867-68	1 4 0	50521	No data	69401 13 6		
1868-69	1 4 0	50003	210	69478 14 9		
1869-70	1 4 0	49000	110	61149 6 3		
1870-71	1 4 0	71304	110	81112 14 3		
1871-72	1 4 0	6400	110	86136 7 6		
1872-73	1 4 0	70006	41	81071 1 6		
1873-74	1 4 0*	5870	4	88097 7 0	* Up to 30th June 1873 † From 1st July 1873	
1874-75	1 10 0†					
1875-76	1 10 0	54867	1	81100 1 3		
	1 10 0	58340	21	94608 6 0	‡ Includes 647 gallons and 42 bushels of arrack distilled from paddy from October 1875 to January 1876 with a duty of Rs1-4 per gallon	
1876-77	1 10 0	62001		100751 10 0	§ The sums represent the guaranteed minimum revenue and not the actual collections which were of less amount § Up to 31st May 1882 || From 1st June 1882	
1877-78	2 10 0	560	21	141000 0 0		
1878-79	2 10 0	5434	21	16100 0 0		
1879-80	2 10 0	52114	1	10100 0 0		
1880-81	10 0	51685		140000 0 0		
1881-82	2 10 0	30937	31	100000 0 0		
1882-83	2 10 0§	40293	6	106102 5 7		
1883-84	3 2 0||					
	3 2 0		D am	120639 4 5	¶ The guaranteed minimum from 1st October 1885 to 31st March 1888 was Rs1 18 600 per annum	
1884-85	3 2 5	41139	10	113422 11 2¶		
1885-86	3 2 0	30188	46			
1886-87	3 2 0	40884	27	129198 12 0	** The guaranteed minimum for 1888-89 was Rs1 57 000	
1887-88	3 2 0	51067	1	17011 2 0		
1888-89	3 2 0	63063	40	161206 3 3**		

CHIEF COMMISSIONER OFFICE

The 21st August 1889

T. G. CLARK, Col.,

Commissioner

No 110—790 1st October 1889

From—COLONEL C. K. M. WAITER Chief Commissioner Ajmere Merwara

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

With reference to your office letter No 303 dated the 9th July 1889 forwarding for remarks, copies of the Report of the Debate in the House of Commons on the subject of the Excise administration in India &c I have the honour to submit for the information of the Government of India copy of letter No 2688 R dated the 22nd instant received from the Commissioner of Ajmere Merwara and to state that I have nothing to add to what Colonel Trevor has written

No 2688 R dated 22nd October 1889

From—COLONEL C. H. FEEVEE Commissioner Ajmere Merwara,

To—The Chief Commissioner Ajmere Merwara

With reference to your office letter No 504—720 dated 2nd July 1889 forwarding copy of the Government of India Circular No 3008 dated 9th idem (Department of Finance and Commerce) I have the honour to state that the table required by paragraph 2 of that Circular cannot be supplied for Ajmere Merwara. No Government opium is sold here. Licensed vendors simply pay duty and buy and sell in the open market. The duty levied on country liquor is—

15° under proof Rs1 8 0 per gallon

20° under proof Rs1 4 0 per gallon

50° under proof Rs1 0 0 per gallon

This duty has however only been levied since 1885 when the present sadder distillery system was introduced. Before that time no special duty was levied—the farm was merely sold for a lump sum

2 In respect to the statements made in the House of Commons Debate, on which I am invited to offer remarks I deduce from the figures available from the last census report, and our published Administration Reports the following general conclusions as to the drinking habits of the population and the extent to which they have been fostered or discouraged by our Excise Administration since 1885. In these I take note of country spirits only, as the consumption of European liquor and *larr* is too small to be worth noticing.

(1) The classes to whom liquor is not forbidden by religion and custom number about 66 per cent of the whole population in the district the proportion of women in these classes being over 65 per cent.

(2) Supposing that every one in these classes drank liquor, the average annual consumption of country liquor per head would be 9½ drams and the average annual cost per head for the past four years (of which alone we have statistics for comparison) would be Rs 2 4 10 per head or a fraction over 3 annas per mensem.

As however the adult population alone can fairly be included in the comparison and as these number 66 per cent compared with the non adult, these figures would stand as below —

Annual consumption per head	13 96 drams
" cost	Rs 7 3

Calculated on the whole adult population of the two districts, the annual consumption and cost per head would be 9 30 drams and Rs 2 4 9. As the population has increased since the last census, the figures are really above the mark.

3 It may be said and with truth that every adult to whom liquor is not forbidden does not drink and that some to whom it is forbidden are not total abstainers. It is impossible to guess what deduction should be made on account of these two supposed facts. Taking both together, I don't think it would be unfair to surmise that two thirds of the total adult drinking population (i.e. those who are not forbidden to drink by religion and custom) consume country liquor. According to this surmise the annual consumption per head comes to 20 94 drams and the annual cost to Rs 5 2 10. Thus those who drink at all take less than half a gallon of spirit each in a year. Seeing that hard drinking was common in Rajputana long before India became a part of the Empire of Great Britain and the ancient rule is not generally thought to have fallen into desuetude this result may seem to point either to some error in the computation arrived at or else to a large quantity of illicit spirit. The former is the more likely of the two. I do not believe that there is much liquor consumed which does not pay duty.

4 The total quantity of country liquor consumed is represented by the following figures —

	1884-86	1886-87	1887-89	1888-89
Gallons	57 678	64 167	59 000	67 021

The number of liquor shops was 155 in 1888-89. It reached its highest figure 171 in 1885-86.

Conversely the number of shops for sale of *blang*, *ganga* and *charas* has risen from 16 in 1884 to 23 in 1888, but the receipts derived from them have decreased from Rs 931 to Rs 37.

There were fourteen shops for sale of opium and preparations of opium in 1884 the income of which was Rs 13 635, against fifteen shops in 1884-89, with an income of Rs 10 450.

5 It is the aim of the administration to keep down drinking as far as possible, and what I have said let us more success than failure in the accomplishment of this aim and when, as is contemplated on the expiry of the present abkari contract, the rates of duty on all liquor issued from the distillery at Ajmere have been enhanced, and minimum prices for the sale of liquors have been fixed so that the contractor cannot sell them too cheaply (he has already agreed not to sell below certain fixed rates without the permission of the Commissioner), I do not know that administrative effort can go further in discouraging intemperance. It must be remembered that already liquor costs more in this district than in surrounding Native States, which teem with out stills on our borders and unless prices in those States are raised to the same level as ours we cannot altogether control consumption in Ajmere and Merwara. This subject viz. the equalization as far as possible, of selling prices throughout Rajputana is receiving attention I believe and some day I hope the several Districts will see their way to putting down the out still system that prevails in their territories and substituting for it that known as the Sadr Distillery system.

No 420 G dated 12th November 1889

From—T A CRAWFORD Esq Secretary for Berar to the Resident at Hyderabad

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of your letter No 3506 dated the 9th July 1889 forwarding copies of the report of the Debate in the House of Commons on the subject of the excise administration of the Government of India

2 In reply I am to observe that as the statements made and the figures quoted in the Debate do not refer to the Hyderabad Assigned Districts, the Resident has no remarks to offer on them

3 With reference to paragraph 2 of your letter I am to explain that in the Hyderabad Assigned Districts no fixed duty is levied on country liquor, but the right to manufacture and sell it is farmed out annually by auction, and no statistics of sale are available. As regards European liquors the right to sell them is subject to the payment of an annual license fee which is Rs 16 in the case of wholesale licenses and Rs 0 in the case of licenses for retail sale. The right to keep and sell opium is also sold annually by auction to contractors who make their own arrangements for purchasing opium and paying the Government duty levied at Indore. Thus the table asked for in your letter cannot be furnished

No 3841 dated 8th November 1889

From—F C DAVIES Esq Officiating Secretary to the Chief Commissioner of Assam

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

In continuation of this office letter No 2984 dated the 31st August 1889 forwarding a note by Mr Westland on the subject of excise administration in Assam I am directed to submit, for the information of the Government of India a statement showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in Assam in each year since 1860

2 I am to request that in the marginal note to paragraph 39 of Mr Westland's note above referred to regarding the Nalgooche case, "Rs 2 a month about fifty times the letting value" may be read for "Rs 10 a month about a hundred times the letting value"

Statement showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in Assam in each year since 1860

Year	Rates of duty on liquor	Selling price of opium	Remarks
1860-61	R 2 in Assam Valley and R 2 4 in Burma Valley	R 14	
1861-62		R 14 and R 18	
1862-63		R 14 and R 20	
1863-64		R 14 and R 2	
1864-65		R 14 and R 20 and R 22	
1865-66		R 20 and R 22	
1866-67			
1867-68			
1868-69			
1869-70		R 22	
1870-71	R 2 8 in Surma Valley		
1871-72		R 22 and R 23	
1872-73			
1873-74		R 23 and R 24	
1874-75	R 2 and R 4 Assam Valley	R 4	
1875-76		R 24 and R 26	
1876-77			
1877-78			
1878-79	R 2 Assam Valley	R 26	
1879-80			
1880-81		R 26 and R 32	
1881-82			
1882-83	R 2 and R 4 Assam Valley		
1883-84			
1884-85			
1885-86			
1886-87	R 4 Assam Valley	R 32	
1887-88			
1888-89			
1889-90			

N 2081 dated 31st August 1889

From—F C DAUKES Esq. Officiating Secretary to the Chief Commissioner of Assam

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge receipt of your letter No 3506 dated the 9th July 1889 in which the Chief Commissioner is asked for any remarks he may desire to make on the statements made in the debate in the House of Commons on the subject of Excise Administration in India

2 In reply thereto I am to say that it is the intention of the Chief Commissioner following the instructions communicated in your letter No 1248, dated the 9th March 1889, to appoint an officer to make systematic enquiry during the cold weather into the various matters to which recent discussions have attracted more prominent attention

3 Until this enquiry is completed the Chief Commissioner will not be in a position to give a complete answer to the demand of the Government of India, but I am in the meantime to submit a note by Mr Westland drawn up in anticipation of the intended enquiry which will put the Government of India in possession of the state of the case as it at present stands

4 The details called for in the second paragraph of your letter first above quoted and in your letter No 3800 dated the 24th July 1889, are being collected, and will be submitted as soon as they are ready

The Excise Problem in Assam

We have before us several enquiries* on matters relating to excise, which have emanated

* F. C. D. No 1248 dated 19th March 1889
No 2104 31st April
No 3696 18th July
No 3506 9th

either from the Home authorities or from the Government of India. As the investigation necessarily for a complete report upon these matters will occupy some considerable time, I think it

desirable to draw up a preliminary Note which will show exactly what the excise problem is in the Province of Assam and what the policy hitherto adopted has been

2 It is necessary first of all to state the exact circumstances in which we find ourselves

3 Assam Proper consists of the valley of the Brahmaputra which is about 100 miles long and about 50 broad. Of this 50 miles of breadth the northern portion say ten miles of breadth, may be described as a mountainous tract sparsely populated and full of jungle. It is inhabited for the western half of its length by the Kachari tribe who also hold a number of villages scattered through the country as far south as the river. In the eastern half of the valley the Miao tribe dwell in considerable numbers all along the northern side of the river. Both these races have been addicted from time immemorial to the most liberal indulgence in rice beer (*jachwar*). The preparation of rice beer presents no more difficulty than the infusion of a pot of tea and has this additional facility that whereas tea under the circumstances in which we most know it is an imported product which has to be purchased rice is the staple food of this country and being cultivated and stored in large quantities every Kachari and every Miao has it always at hand. The mode of preparation is to steep rice in water for two

† A mixture of *Thalictrum* and jack tree leaves prepared in the form of a cake

or three days, then boil it with certain herbs,† which act as a yeast, and the result is beer. It is rarely sold, each person manufacturing his own

supply and borrowing from his neighbour if he falls short

4 In 1854 the Chief Commissioner attempted to put a restriction upon this consumption by fixing down a rule that limited to four quarts the amount of which possession at one time was permitted. Nothing however could be done towards enforcing this restriction. The custom of brewing in large quantities was too universal and too ingrained in the habits of the people and it was plainly impossible to carry out any system of domiciliary visits among a people scattered over a jungle tract of country 400 miles in length. In 1885 some enquiries were made on this subject and in the reports that were submitted we get the following evidence of the extent to which the custom of drinking prevails

(1) Mr Luttmann Johnson, Commissioner,—

They have been to me and have shown me that to restrict home manufacture to 4 seers is practically to rob them of their beer as they are of their beer. And like our forefathers in the middle ages and a large portion of the Teutonic people of Europe and America to this day they are as is well known largely dependent on their beer for their habits and appearance may I think be partly attributed to their consumption of beer. An ordinary family of twelve persons of whom four are male adults by us and even more about 12

† 12 gall

seers† a day 4 seers in the morning 4 seers in the middle of the day and 4 seers in the evening. The families run

large. For a man his wife and two or three children 4 seers a day would suffice. But there are few families living thus separate from relation

But I fear that in the case of fermented liquors we have come far short of perfection. The Podo portion of our population consisting of Rajnis Kacharis Rabhas Michas Kacharis Mialis Saranias and many other classes consumes fermented liquor to an enormous extent. Among the non-Hindu Bodo it is brewed

almost in every house it is brewed often very strong, much stronger than our beer and the consumption of it is enormous. The amount of drunkness among the classes is terrible to contemplate. But as has often been observed the drunkenness is entirely fatal and is not as injurious as the following excessive consumption of distilled liquor. The Gaians habitually drink to excess. Pines Bismark especially. They are a very fine race and it is difficult to say that their practice has injured them. Similarly our Kacharis and Rajbanshis are a very fine race. They are the backbone of Assam. They are quite extraordinarily superior to malarial influence. It would be difficult to say that the depreciation of rice beer has injured them as a race still I cannot but think that it would be better for them if some control could be exercised over their consumption of beer. The subject has often been discussed.

(2) Mr. Durbey, Deputy Commissioner,—

I find that *pa'was* is manufactured in all Miao and Kachari villages and in all villages inhabited by Nagas or other hill people who have come down to the plains. For the present I omit garden population. I calculate that each adult male consumes in a month 12 quarts of *pa'was*.

(3) Mr. Knox Wright, Deputy Commissioner,—

Among the people of this district the consumption of *Laopan* § is said to be confined to the Kacharis, Sa la ga, Lunungs and Miris. The use of the liquor is necessary on all great occasions such as village assemblies, marriages, funerals &c. There can be little doubt that on such occasions the liquor is manufactured in greater quantities than for quarts.

(4) Mr. Campbell, Deputy Commissioner,—

Pa'was is manufactured simply that the process is only a little less complicated than the preparation of rice and day meals or the brewing of a pot of tea. Whatever rules might be framed could be evaded without much difficulty. Moreover, the Kachari community is much addicted to entertaining each other and it is not unusual to see a whole village or a whole village or even those of two or three villages including men, women and children. Several hundred individuals consisting of both day and night, sometimes for days and many hundreds of the article are consumed. No more rice could be sold for such facts and a *pa'was* and *pa'was* are the main causes of bringing these people to the point where they are unable to interfere with their old established customs.

(5) Mr. McCabe, Deputy Commissioner,—

An ordinary Kachari family consumes about two *kalsis* * i.e. twelve sars of *pa'was* a day. It takes three days for fermentation to be complete and it would be necessary to have six *kalsis* in stock so that two *kalsis* would always be ready for consumption and four *kalsis* be under the process of fermentation. I think it might be granted to possess this quantity at one rupee a year for each household and I consider that this tax would be a light one on the people.

On the occasion of *Bihu* festivals marriage or death *pa'was* is largely consumed and on the occurrence of these events I would not permit the brewing of *pa'was* in excess of the quantity sanctioned under the ordinary permit at two rupees a year. This would be a small extent the tendency of these gatherings to be much drunk. I cannot see the limit of these would entail constant domineering visits on the part of the police and on the other hand that this could not effectively be carried out. I cannot ascertain that any increase of drunkenness among the Kacharis has been noticed in the past few years. Common reports are that the people are getting hungrier and poorer.

Pa'was I consider to be a strengthening beverage and unless taken in very large quantities is never injurious to the human constitution.

(6) Mr. Gant, Officiating Deputy Commissioner,—

Madh † is consumed in this district by Kacharis, Lunungs and Miris. It is also drunk by Bengalis who either make it themselves or purchase it from the aboriginal race mentioned above.

Five sars of *madh* suffice to make a man drunk while the daily average consumption per head is from 2 to 2½ sars. The moderate drinker drinks during the day only. Heavy drinkers drink also at night and get through 4 or 5 sars in the course of the 2½ hours thus remaining in a state of chronic fuddle which renders them useless for work of any sort. Lunungs are said to drink more heavily in the cold weather than in the rains as in the latter season the stock of rice begins to run short while their *madh* easily goes bad.

Extra deep potations are taken on the occasion of festivals, *pujas*, marriages 10 days after the birth of a child and a month after the death of a relative. Drinking is heavier at a death festival when a Lunung of average means provides 40 or 50 *kalsis* ‡ of *madh* for the assembled friends and relations of the deceased. At a marriage 20 or 30 *kalsis* are considered enough and at a birth 5 or 6 usually suffice.

Among festivals in which drinking is done at the harvest-home and the *Bihu*.

Pujas are only performed when necessity arises as in the case of illness or when cholera or small pox breaks out in the neighbourhood.

On all these occasions the custom is for the men to eat and drink first the women commencing when the men have finished.

Women drink far less than men and seldom get drunk while with the latter sobriety after a feast is the exception rather than the rule.

5 The above officers were asked if the custom of drinking was increasing they reported that they could find no evidence of its increase.

6 It should be noted that the rice beer is sometimes made to undergo a further process of distillation and the distillate is called *pa'rika*. It is almost as cheaply and simply made as the rice beer itself. Take two earthenware pots in one of them put the rice beer, and on the top of it stand the other pot, first knocking a hole in the bottom of it. Stand a saucer on the

bottom of the higher pot and stop the mouth of this pot with a vessel made in the shape of an inverted cone and filled with cold water. Now set the whole thing on a fire. The fumes rise through the hole into the upper jar, are condensed against the cold inverted cone and drop into the saucer in the form of spirits. A native resident describing the extent of the consumption, says—'In a Kachari village of 100 houses there would probably be a daily consumption of about ten bottles of *phatki*.'

7 The question of subjecting to taxation all this home brewing and home distilling has been more than once raised but it has always been dropped. I see that the Board of Revenue of Bengal attempt it by imposing a small house tax which appears to be reckoned only by annas per year. It may be a means of getting a small revenue but it cannot be pretended that it

§The Kacharis made strong remonstrances against it recently when the Board said that such a tax was contemplated. They argued that it pays a land revenue they paid that was leviable in respect of rice whether eaten as boiled rice or drunk as *pachwa*.

imposes any restriction on drinking. To attempt a tax of the kind among the Kacharis § would cause a serious excitement to say the least of it and the district officers in Assam are opposed to it. I cannot see that it differs in any respect from a simple poll tax. That we could impose it and

collect it if we chose, I dare say there is no doubt but I do not see that its imposition or collection has anything to do with the question of spirit consumption.

8 The tribes with which I have been dealing occupy the northern portion of the Brahmaputra Valley. This valley is limited on the south by a range of forest clad hills inhabited by the following tribes taking them in order from west to east—Garoos, Khasis, Jaintias,

* The Mikirs inhabit an outlying group of hills. Mikirs * Nagas among whom drinking has for immemorial ages been a national habit. Their drink is mostly rice beer but they do not brew it to such an extent as the Kacharis apparently because they are not so rich in rice. The Khasis and Jaintias however distil their liquor and drink it as a spirituous ferment a much greater extent than the other tribe and the Deputy Commissioner of the Khasi and Jaintia Hills writes in 1886—'The Jaintias are perhaps the most drunken race in the Province if not in India.'

Very little either has been done or can be done to restrain these drinking habits. For one thing a great part of the country is practically inaccessible to any ordinary establishments of Government and we do not and cannot attempt to exercise a police jurisdiction except in the mildest sense. The Nagas have only recently come under our administration and must for the present be to a large extent ruled according to their own notions and not according to ours and the question about interfering in the Khasi and Jaintia Hills has more than once been raised and negatived. Our relations with the Khasi chiefs practically acknowledge their independence in matters of importance we can make them do what we want simply exercising our authority as a paramount power but we have no right to impose upon them any particular exercise of power or order them to levy excise taxes or to restrain their brewing and distilling. In 1867 the Chief Commissioner proposed to subject distillation to some restriction

† The proposal to establish a neutral tract on the frontier between the hill and Sylhet districts is a herald of unity which is hoped should be allowed on either side to be wild and unbridled to the disadvantage of the hill people. It is not for the first time that the revenue which it is felt that it is a subject. I say case it is not that we should not impose preventive measures on them but I am not sure that the hill people will not be able to do so. We could up to a certain point of the frontier. The hill people being largely agricultural in which the cultivation is by boat it is very difficult to stop illicit importation.

but found it impossible to do anything more than compel the local chief to impose some restriction in a part of his territory (Bholaganj), which is geographically part of the Sylhet district. To this even the Seim† objected on the ground of the British Government having no right to interfere in his administration and though he was admitted to be technically right he was told he could not be suffered to manage matters so as to embarrass a neighbouring British

district (No 573 dated 7th July 1877). But outside Bholaganj he certainly does so, for he maintains several shops exactly upon his border knowing that they will mainly be used for the smuggling of liquor into Sylhet. I am inclined to think that the time has come when we should interfere.

10 In the Jaintia Hills the political difficulty is less, but the practical difficulty of enforcing any restriction we choose to enact is the same. Successive Chief Commissioners have

† The late Mr. German Jones who has laboured for many years in these hills as a missionary writes as follows (June 24th 1859)—

I may freely say as far as I know and as far as my experience goes that drunkenness is not increasing among the hill people in the isolated villages here and there where the people appear to drink more and perhaps drink more than formerly but taking the hills altogether I do not believe there is any increase in the quantity of drunk consumed.

decided that the matter had best be left alone. The hill populations are extremely impatient of any form of taxation and less than thirty years ago they rose in insurrection (which rising it took some fifteen months to put down) against the imposition of a house tax which among other hill taxes is a familiar and regular form of tax. Local officers consider that the imposition of a tax

directed against their national habit of drinking would be attended with similar danger.

11 In dealing with the question of liquor drinking in the Assam Valley we have therefore first of all to remember that geographically the country consists of a long valley bordered and partly dwelt in by tribes with whom the practice of drinking is hereditary, and who are accustomed in every house to brew and in some cases to distil liquor for their own consumption, and with whose habits in this respect we cannot interfere. Now it may be said, that hardly any point in the Assam Valley is more than twenty miles from either the liquor drinking races of the north or those of the south. Moreover, it is not as if the Assamese and Bengalis who colonise the valley never came into contact with the other races, on the contrary, these other races have villages scattered through the plains, and the Kacharis the Miris the Mikirs, and in Sibsagar and Dibrugarh also the Nagas, come down to the tea gardens to earn money by labour. They bring their habits with them, though our arrangements prevent their indulging them so freely as in their own lands, and they spread, among the residents of the plains, a familiarity with the habit of drinking and with the methods of brewing and distilling the liquor wherewith to gratify it. Nor do they find unwilling pupils. The population of the plains, at least the part of it which is mainly affected by liquor laws, are the tea garden coolies, who are drawn from the liquor-drinking races of Bengal, and very largely from the Sonthals, to whom the habit of liquor manufacture and drinking is almost as familiar as to the hill races of Assam.

12 Now let us look for a moment at the means we have of controlling and restricting the manufacture and use of liquor among the population, that is, the means we have of enforcing any prohibition that we may choose to issue.

First of all, to what extent may the country itself be considered open or accessible? The following are the statistics (in thousands of acres) —

District.	Settled and cultivated	Forest and uncultivated
Goalpara (a)	12	938
Kamrup	688	1 635
Darrang	362	1 826
Nowlong	318	1 767
Sibsagar	609	1 217
Lakhimpur	210	2 104
TOTAL	2 128	9 487

(a) Excluding the permanently-settled portion

In short, about four fifths of the area is covered either with tree or with grass jungle. And this jungle is not confined to one part of the district, but is scattered all through it. The cultivation, in short, is in patches, reclaimed here and there from jungle (and often falling back into it), and, except in some parts of Kamrup, none of it is really far from jungle.

13 Moreover, the Assam village is not, like the village in Bengal or in northern India, an aggregation of houses in a single part of the village area, where every man lives within hail of his neighbour. The Assamese loves to bury himself in the privacy of his own domain and his house is separated from his neighbours by a belt of trees or of bushes. It remains to note that, according to the Census of 1881, the average number of houses to the square mile is 18, and of persons 105.

14 These, therefore, are the circumstances with which we have to deal—a sparse population scattered over a country of which four fifths is jungle in which every villager surrounds his house with high vegetation, and has nowhere very far to go if he wants to hide himself away altogether from human sight. The drinking classes among them, familiar with the methods of brewing and distilling, continually possessing the materials at hand, and nowhere more than twenty miles distant from places where every householder has for ages brewed or distilled his own liquor and consumed it as regularly as he eats his food. Where is the means under such circumstances of prohibiting or even restraining any man who wants to drink? It seems to me that the most efficient preventive service in the world would find it difficult to attain any success, and unfortunately we have hardly any expectation of finding any but a most inefficient service. We can under present circumstances use the police only, that is to say, looking to the number of policemen available for district duties, one man for every thirty or forty square miles and as the higher officers of the police belong to a large extent to foreign races, the force is less efficient on this account.

15 It follows from all this that it is hopeless to establish in the Assam Valley districts any system of excise administration which in any degree depends upon our ability to prevent or detect illicit distillation. If people want to obtain spirits, they can do so either by getting smuggled spirit from the hills or by brewing and distilling for themselves by methods with which they are quite familiar, and which are very cheaply and easily available.

16 We had an illustration of this in Sibsagar in 1887. The Deputy Commissioner met combination among the vendors by refusing altogether to let any shops for country spirit, and in lieu of the ordinary arrangements gave two farmers a monopoly of sale, restricting them to imported rum. This did not suit the taste of the people, and they immediately began illicitly to manufacture and sell *paekwas*, and, through the instrumentality of the license holders, several cases were brought forward, and punishments inflicted. Then, as we afterwards came to learn, the license holders themselves began to illicitly distil and sell country spirits, under cover of their license for rum, and as the illicit distillation took place in remote and concealed places, it was not brought to light until the year was over for which the license had been given.

17 I have been dealing hitherto mainly with the districts of the Brahmaputra Valley but the same description applies to some parts at least of the district of Cachar which lies in the valley of the Surma, south of the last mentioned range of hills. Cachar is described in the *Imperial Gazetteer* as shut in on three sides by lofty ranges of hills, and as itself composed of lower hills, with fertile valleys between. There is, however, a considerable area in the centre of the district which may be regarded as completely opened out and brought under cultivation. This area is the principal area of tea gardens, and in fact more than a fifth of the whole population of the district are coolies imported from Bengal for the tea gardens.

18 The district of Sylhet is quite different in character from Cachar, and the difficulties it presents are of a different nature, being mostly difficulties of communication. During the rains a great part of the district is under water.

19 The result of all these considerations is that over nearly the whole of Assam only one method of taxing liquor is open to us, *viz* that of licensing individual shopkeeper to distil and sell country spirits at specified places. We cannot afford even to impose any restrictions upon their distillation, such as by limiting the size of stills or the hours when they may be used. The latter restriction we have no means of enforcing, and the former can be easily evaded by setting up a still in some adjacent jungle. It is the selling and not the distillation which must for the most part take place in public and can therefore be subjected to control, and our principal means of preventing illicit sale is to make it the licensee's interest that no sale shall take place besides that in respect of which he has paid a fee to us.

20 Personally, I hold most strongly to the view that the system of a still head duty per gallon is the only satisfactory method of excise administration and that no other system can give us a satisfactory control over spirit manufacture and spirit consumption. But the result of such information as I have been able to gather from officers who have dealt with the problem in Assam and from a perusal of past records and especially of a recent discussion on this very point, which Mr Fitzpatrick submitted to the Government of India with his letter of 13th November 1888 is to show that the circumstances of Assam are such that the first conditions of such a system *viz*, the possibility of preventing illicit distillation, does not exist. The only area where a central distillery system seems to have any chance of success seems to be the central portion of Cachar and the success of the system there would largely depend upon the possibility of keeping outside the central distillery area the spirit distilled under the outstill system all around it.

21 On the other hand the outstill system does not appear in Assam to be chargeable with some of the faults which are ordinarily expected to spring from it, such as the cheapening of liquor and the spreading of drinking habits, through its being made directly the interest of the licensee to sell as much liquor as he can. In a Note prepared for me by Mr Lyall, of which copy is appended, he reviews the actual prices at which liquor is sold, and shows that in the Assam Valley, so far as retail price goes we obtain even better results than are produced by the much more perfect systems of Madras and Bombay. For this there is probably more than one reason. In the first place, the upset price at which the licenses are fixed is sufficiently high to establish a considerable rate of taxation per gallon of consumption, and, the drinking classes being limited, the licensee has not much opportunity of making up for a reduction of price by an extension of sale. The drinking classes are mainly the imported labourers, as the natives of the country apart from the special races already mentioned, take to opium and not to spirit as their method of self-indulgence. Again, the materials used for spirit (*gnr* or *molasses*) are all imported from a distance, and are therefore dear, in fact it is largely to this cause that we may attribute the fact that illicit distillation is not rampant in the Province and that we get any revenue at all. The drinking classes, being mostly foreigners, prefer the molasses spirit (which they cannot themselves procure the means of manufacturing) to the rice spirit (which they can, if they choose manufacture without much chance of detection), and for this reason they are obliged to have recourse to our licensed shops for the spirits they want, and to give us the means of imposing a fair taxation upon their liquor.

22 Mr Lyall's statistics do not include the Surma Valley, where, according to the information collected in 1887 and 1888 the price of spirits ranges much lower, and where, in my opinion the same success in the regulation of spirit-vend cannot be claimed as in the Assam Valley. The Commissioner of Excise reported in September 1888 that in the Surma Valley the price of country-spirit is gradually becoming lower, and in Sylhet in the last year, it has fallen as low as two annas, and he attributed this in part to rice-spirit being introduced in place of gur spirit. The spirit is certainly very weak, but still the lowness of the price indicates that some remedy is required. The average area per shop in Cachar is only about one eighth of that which is usual in the Assam Valley. The ratio of shops to labour population does not differ much in the two valleys, being about one shop to every 1,200 or 1,500 labourers, but the labour population is much more closely packed in Cachar than in the Assam Valley, and, reckoning their drinking propensities at the same standard, they should not require the same number of shops.

23 It is no doubt one fault of the outstill system that it leaves us to a great extent without information relating to consumption, and that we are therefore the less able to regulate our revenue demand in such a way as to control it. An attempt to overcome this difficulty was made in orders issued by the Chief Commissioner on 22nd February 1887 (Circular No 8), directing the attention of officers, when inspecting distilling shops to certain points of information which it was considered would lead to trustworthy conclusions as to the amount of distillation and of sales. Shop keepers are obliged to keep accounts, but there is too much reason to think that they are systematically fudged. A fair beginning has been made in the collection of information of the kind required but it is only in some places that the results can be pronounced satisfactory, as some of the officers evidently have too little know-

* Hydrometers have only just been supplied in Assam and all information gathered until recently was quite irrespective of the strength of the liquor. ledge of the subject to apply any proper test to the information presented by the shop keepers. *The amount of consumption, the burden of taxation, the statistics of the drinking classes and of their habits and customs,—all these are subjects on which it is extremely desirable that we should have more information.

24 The despatch of the Secretary of State of 19th April 1888 called the attention of the Chief Commissioner to the question of the outstill system generally, and was replied to in the letter, already quoted, of 13th November 1888. But the Chief Commissioner had already been considering whether it was possible to adopt in Assam those measures of restrictions which had been proposed by the Excise Commission in Bengal and afterwards by Mr Westmacott in his investigations in the districts near Calcutta. His general conclusion was that some of the restrictions (such as limiting the size of stills and fermenting vats and the fixing of a minimum retail price) could not be carried out in Assam and that with a view to the important matter of fixing a high upset price, it was necessary to continue to collect information of the kind I have indicated in the last paragraph. By this means alone can we hope to subject the consumption to a restrictive rate of duty.

25 The subject of location of shops, which arises in connection with the enquiries made in Bengal, raises what in Assam is one of the most important questions of excise administration.

26 I have already said that the drinking population consists mostly of garden coolies. The managers of gardens are naturally anxious to prevent their coolies indulging in liquor but so far as we have had to deal with them, they are divided into two classes. There are those who see in the liquor shop a means of indulgence which they rashly assume would not exist if the liquor shop was not there, and who therefore denounce the liquor shop as the *fons et origo mali*. And there are those who adopt the view, which guides the Government policy, that the custom and habit of liquor drinking exists, and will exist whether there are liquor shops or not, and, accepting the liquor shop as a necessary evil, would rather have it near their gardens, where it can be controlled, than far away.

27 Tea planters have for many years imported from 10,000 to 15,000 gallons of rum for issue to their coolies, but, as they issue it rather by way of reward than upon actual payment in cash their issue of it is held not to be within the restrictions of the Excise Act. The Chief Commissioner, examining the matter in 1880 considered that the practice involved a direct loss of revenue, that is, the coolies were enabled to get drink which bore none of the tax paid by licensees of shops. Shops in fact were at that time extremely few, and the revenue very small, whereas it was considered that there was certainly a considerable amount of drinking.

28 The following extract from Chief Commissioner's letter No. 2096, of 3rd November 1880, shows the policy then adopted—

"All coolies from the Sonthal and Chota Nagpur districts, from Behar and the North Western Provinces are of a class that habitually consume either spirits or fermented liquor the Assamese as a rule consume

opium, and as shown above it was an object with Colonel Keatinge if possible to displace opium by country liquor. Cacharees and Mikirs who form a considerable proportion of the population consume both fermented and distilled liquor. The process of preparing either fermented or distilled liquor is very easily carried on on a small scale in the people's own houses, and, though the preparation of fermented liquor for home consumption has hitherto not been forbidden the Chief Commissioner has learnt that the manufacture is largely carried on especially in coolie-lines of tea gardens for sale which is forbidden, and that distillation which is of course forbidden is also carried on. So long as coolies cannot get liquor from licensed shops so long is it certain that they will obtain it illicitly and while the demand for further facilities in obtaining liquor was unmistakable the Chief Commissioner saw no reason why alone of all the classes of Her Majesty's subjects the tea coolie and Assamese ryot should be exempted from paying the excise revenue on the liquor he consumes. Recognising, however the justice of the planters' complaints as to the necessity of controlling the supply of liquor to their coolies Sir Stuart Bayley specially directed that planters should be given opportunities of purchasing the shops in their own neighbourhood.

The objection which the planters have to their coolies leaving the garden and drinking at a neighbouring shop is most natural and has the Chief Commissioner's sympathy. He would far prefer that the planters should take out selling licenses and let the coolies fully supply their wants from their own rum stores but they do not care to do this nor would the price probably suit the coolies. But the Chief Commissioner does not think that while over the whole of India an excise system is in force which professes merely to arrange that purchasers should be free to buy the liquor they want provided only it pays the excise duty the Assam tea coolie should be an exception to the rule. The supply has certainly not been forced in advance of the demand on the contrary it has lagged greatly behind it, and except by giving planters special facilities for controlling the vend of taxed country spirits the Chief Commissioner does not see how consistently with the ordinary principles of excise administration the demands for the protection of the coolie from drunkenness can be met.

It is however possible to give the planter a better opportunity of control than he has hitherto had and it is certainly possible to place the shops where without being entirely out of reach of the consuming class they will not, as when placed at the entrance to a tea garden be a daily and hourly temptation to the coolie.

29 The directions given were that a strict control should be kept over the shops, that if drunkenness or violence occurred the shops should be closed, and the planter allowed an opportunity of taking over the lease without any enhancement of license fee. Also that, to prevent the planter being ousted by being overbid at the yearly auctions the Chief Commissioner was willing as an experiment to forego the expected increment of revenue, and settle the shops with the planters at the same rent as last year.

30 The planters did not come forward, as the Chief Commissioner hoped they would. The Deputy Commissioner of the district chiefly concerned reported as follows —

The planters have had the opportunity of purchasing the shops and thereby obtaining entire control over them if they wished they have not availed themselves of this — neither from the replies received are they now willing to take advantage of the concession offered in the Secretary's letter under reply.

I have now carefully gone through the list of liquor shops for the sale of country spirits in the district and better sites than those now existing cannot be selected. The shops should of course be placed where there is a demand if a different course was adopted and a shop was at a distance the result would be the shop would fetch nothing at auction and coolies would distil for themselves.

The Deputy Commissioner of Nowgong made a reference to eight planters in his district. Of these, two wanted the shops to be established near their gardens, and were willing to undertake the management of them. Three objected to shops being near their gardens, and the rest had no complaint to make regarding the liquor shops in their neighbourhood.

31 Another proposal was examined, namely, that of giving the managers license to issue rum to their coolies upon payment of a fee per head, but this came to nothing.

32 Finally, the matter was dropped upon receipt of the following report from the Commissioner (3rd June 1882) —

From enquiries made during my recent tour it is quite certain that planters do not wish to have the control of the liquor shops. I find also that by far the greater number of them have no complaints to make against the existence of these shops and the few who complain do not offer to assist Government in controlling them but ask for their total abolition. Under the circumstances stated I do not think the Government is called upon to accede to this request and thereby sacrifice a legitimate source of revenue.

In explanation of the delay which has occurred in replying to your letter I should state that the subject was not one upon which I could venture to express an opinion until after the close of my recent tour during which I had several opportunities of discussing the subject with planters and district officers.

33 Similar information came from some of the Deputy Commissioners. The matter therefore dropped, and it was assumed, apparently with reason, that the planters acquiesced in the decision of the Government to tax the liquor consumed by the coolies, and that, as they were unwilling to undertake any active part themselves, they had no objection to raise to the system of licensed shops for distilled liquors.

34 It seems, however, to be agreed that a large amount of illicit brewing still goes on on the tea estates and the following letter by the Deputy Commissioner of Sibsagar, dated the 9th November 1888, shows the difference of opinion among managers on matters relating to it —

It is practically impossible to carry out any orders limiting the quantity of *paikwa* that may be manufactured. Whether the limit be 4 seers or 12 seers is I think, immaterial in the case of garden coolies. Discovery except on the part of the manager is next to impossible. The orders issued by Government regarding

the quantity from 12 seers to 4 quart bottles do not seem to have produced any difference. Thus the Superintendent of the Assam Company writes—

“ The consumption of home manufactured *laopans* has not been in any way affected because a check on it cannot well be instituted without giving too free a license to the only executive machinery available for the duty and opening a door to corruption and other evil practices which would cause more evil than that which it is intended to check.

It is reported by some managers that villagers Assamese, but chiefly Noras (i.e. Siamese* settlers)

Qy Shans?

make *laopans* and sell it in gardens. No doubt a good deal of *laopans* is sold illicitly but detection is most difficult so

long as home consumption limited or unlimited is permitted. Most managers will agree that their coolies do not limit themselves to the Government maximum of four quarts. The temptation to brew an excess quantity for sale while making four quarts for one's self is irresistible.

It seems to be generally admitted that the effect from *laopans* on the consumer is less disastrous than that of country spirits as now manufactured. Consequently almost all managers would be strongly opposed to the reduction of the quantity now allowed viz four quarts and still more so of course to the total prohibition of all manufacture. Many would prefer to see an increase of the maximum quantity allowed.

The evil results of drinking country spirits are according to most managers very disastrous:— They set the brain on fire. They render a coolie unfit to work for some days. They produce a sort of madness and delirium &c &c &c. But, on the other hand I give a description of the results of *laopans* as furnished by the Superintendent of the Single Tea Company. He writes as follows —

The consumption of *laopans* is very great indeed on the gardens of this Company almost every coolie having a *kalis* of it in his house either in course of preparation or ready for consumption. I consider the present system of allowing coolies to manufacture and drink this vile compound pernicious in the extreme being I firmly believe the cause and foundation of all bowel complaints and often cholera. As a proof of this I may mention that I have found *laopans* in coolies' houses in a state of putrefaction and I have known a fine strong healthy young coolie die of cholera in a few hours after having indulged in *laopans* the night before.

The reason this *laopans* is injurious to health is I feel convinced in the first instance owing to the yeast which is used being at times simply rotten. This yeast which is made up in small cakes, can only be procured in the Miri villages where in places the water supply is anything but good.

The use of this yeast or *dewas* as the natives call it I consider the first cause of mischief and even admitting that the yeast is sound and free from the germs of other impurities the next trouble arises from the coolie allowing the fermentation of the rice to go too far either through ignorance or carelessness, when putrefaction sets in and the poor creature is simply poisoned which takes the form of diarrhoea and dysentery or in severe cases all the symptoms of cholera are produced with fatal results. I would strongly recommend that the manufacture of all *laopans* on tea-gardens be prohibited and the sale of this yeast or *dewas* by the Miris be stopped at once and that all gardens be allowed to open a sort of canteen at certain hours of the day for the sale of rum in small quantities to their coolies. By this means the consumption of liquor would be under proper control and the coolies would be sure of getting good sound liquor at cost price instead of the frightful compound they are driven to drink at present.

35 The following are the orders in force in this Province regarding the location of shops —

You do not however propose any alternative scheme and your views could apparently be met only by entirely withholding licenses a measure which could, as has been constantly made manifest only result in a great increase of illicit distillation.

The primary object to be kept in view is not the increase of abkari revenue but to avoid encouraging the illicit manufacture and consumption of liquor by regulating the number of licensed shops in accordance with the demand and by keeping these shops under vigilant control to effect this is surely not beyond the power of an energetic district officer. There still remains the objection naturally made by the planters to having shops placed so close to their gardens as to be a source of daily and hourly temptation to their coolies and from this point of view the Chief Commissioner thinks that the increase in the number of shops last year from eleven to twenty six was unduly sudden and that you were insufficiently instructed in regard to the selection of localities for the shops. It was no doubt necessary in accordance with the Chief Commissioner's desire, to give planters an opportunity of obtaining entire control over these shops to place them at such convenient distances from the tea-gardens as would permit the planters to exercise this control but you should have been warned at the same time against putting them in such immediate proximity to the gardens as to be an ever present temptation to the coolie.

“ When therefore you have revised your list of shops and fixed on the localities where licenses are to be granted you should in the case of such shops as are mainly for the convenience of garden coolies and are not situated in large bazars, place yourself in communication with the managers whose coolies are likely to supply themselves from those shops. You should explain what the objects of the Administration are and that in order to give the planters full control over the shops you will give to any one of them who may be willing to undertake the control of the shop a license at the price reserved for it last year (this, however can be altered by you in case of necessity) and that during the year no fresh shops will be licensed. It will then be fully within the power of the planter through the shopkeeper he may nominate to prevent his coolies getting more liquor than is good for them or getting it at inconvenient hours or of deleterious quality.

36 These orders were circulated to all Deputy Commissioners in the Assam Valley* in

* They do not appear to have been sent to Sylhet and Cachar

1880 and since then no complaints from the planting community have reached the Chief Commissioner, with the exception of one made in 1886. This was received from Finlay, Muir, and Company, who wished the Chief Commissioner to close two shops near their Jaffing garden in Sylhet. This garden lies close under the Khasi and Jaintia Hills, whence, as above explained, a liberal supply of illicit liquor is smuggled into Sylhet, and several of the Jaffing tea garden coolies had been convicted of obtaining liquor illicitly. The Chief Commissioner did not see

his way to closing the shops, as it appeared clear that the closing of them would not stop the consumption of liquor

37 Occasional complaints made to Deputy Commissioners have been referred to in the annual reports but Mr Fitzpatrick writes that "though he has twice travelled through the tea districts, constantly meeting large numbers of managers by special appointment or by accident, and discussing their affairs with them at great length, not one single representation has been made to him on the subject, indeed, the only complaint he has seen, regarding the location of a shop, from a garden manager was one of a gentleman who objected to the liquor shop being removed too great a distance from his garden

38 Finlay, Muir, and Company, however, recently took steps to bring the matter before the Secretary of State directly and caused to be

* These letters were all sent in reply to a circular issued by Finlay Muir & Co. It would have been more useful for our purposes if Finlay Muir & Co had sent all the information they collected instead of selecting out of all the replies they got the four only which served a particular purpose

laid before him five letters* (of which four were from Assam) complaining of the excise system. The subject was referred to the Government of India by the Secretary of State and the Government of India has called for a report from the Chief Com-

missioner (Financial Department No 1248, dated 9th March 1889)

39 Mr Fitzpatrick's first step was to ask the gentlemen who had written these letters

† One of the letters submitted to the Secretary of State was from Mr S Fitzgerald who said "Planters have protested over and over again against their erection but without effect. In fact I know of a case in which Government tried to force a shop on to land actually belonging to the garden and it was only after a long fight that the manager won the day

When asked for particulars by Mr Fitzpatrick Mr Fitzgerald wrote— "The planter to whom I wrote for particulars has not supplied me with them but I do not think I am violating any confidence by stating that it occurred on the Nagagoochie garden of the Upper Assam Company

The particulars of the Nagagoochie case were really as follows:— As tea garden lands abounded along the public road for a considerable length a shop established in the district could not be set up anywhere except on garden land. The manager of the garden taking advantage of this position demanded from the shopkeeper a rent of Rs50 a month about a hundred times the letting value of the land. As this was practically an appropriation of excise revenue the Deputy Commissioner proposed to take up land under the Land Acquisition Act in order to get land for the shop. The manager raised strong objection to this, and the proposal had to be abandoned because it was found that a former Deputy Commissioner had given to the manager a promise that we would not give the shopkeeper any other site. The facts therefore are that the manager did not only not object to the shop being in his land but actually interfered to prevent its being taken elsewhere

‡ On the other hand I hear that at a planter's meeting held at Teapur the present system was declared to be the best available

for particulars which would enable him to trace the facts to which they alluded. The replies which we have received show beyond a doubt that the statements about shops being forced on gardens against the protests of the planters,† and some of the other facts brought forward, are devoid of foundation. The planters nearly all admit that they have not protested, and have little or no knowledge of any protest being made. They attribute this to their belief, well or ill founded, that protest would be of no avail, but it is evident that most of those from whom replies were received dislike the existing excise system, and attribute to it a great deal of drunkenness among the coolies‡

40 The opinion I gather from reading the past history of the matter is that, from the fact of the planters not coming forward with complaints, we have too easily assumed that the policy laid down in 1880 had been sufficiently carried out, and that no occasion for further restriction had arisen. On the other hand, the planters have too often accepted as inevitable a state of things which, if they had only brought it to notice, and would give some assistance in putting it right, they would have found the officers of Government quite willing to remedy. It is only by co-operation between the managers and the officers of Government that the evils they allege can be remedied, and it was upon this principle that the Chief Commissioner's orders of 1880 were based. The establishment of the shops was justified upon the ground that the coolies must have liquor and will get it illicitly if they do not obtain it by lawful means. Our hope was that the planters would undertake the control of the shops, but that hope was entirely disappointed, and they apparently would have nothing to do with the shops and, if their present complaints are correct, they will not even do anything to prevent their coolies indulging in excess in the licensed shops

41 Even supposing the state of things is what the planters represent, I do not think we can accept for the Government the entire responsibility for it. It arises at least in part from the fact that the planters remain with their hands folded, and will do nothing either towards the prevention of illicit liquor or the regulation of the traffic in licit liquor. I am afraid that some of them knowingly permit illicit manufacture to go on in their gardens, from a belief that the liquor so prepared is not so harmful as that obtained from the shops. I think the solution of the difficulty must be in the establishment, in co-operation with the planter, of some *modus vivendi* based on the fact that the coolies require, and will by some means or other obtain, a certain amount of liquor, and that the arrangements of the Government and of the planters should be combined to ensure that the liquor they get will pay its proper tax, and will not be excessive. Mere denunciations of the iniquity of grog shops are no advance towards the solution of the practical difficulty

42 A circular has been issued by the Chief Commissioner (25th June 1889), based on this policy, calling on district officers for full information relating to the matters of which the planters have complained, and directing them to consider, in communication with the planters, what the best remedies are to be applied to any evils they bring to notice. The circular indicates the necessity of co-operation on the planters' part, if any success is to be obtained in the regulation of the sale of spirits.

43 The Government of India, in letter No 1248, dated the 9th March 1889, forwarding copy of a despatch to the Secretary of State on the subject of the outstill system generally, directed the Chief Commissioner to arrange for a careful and exhaustive enquiry into the facts connected with the excise administration of Assam. Mr Fitzpatrick has left on record his recommendation that Mr Driberg should be placed on special duty during next cold weather for the purpose of taking up the enquiry. The enquiry will necessarily cover the whole ground which has been touched upon in this Note, both the ascertainment of the facts, and the solution of the difficulties. My object in this Note has been to explain in what state matters stand in this Province, and thus to indicate generally the matters to which the special enquiry which it is intended to initiate should mainly be directed. The principles of excise administration have been fully laid down in several recent letters and despatches, and may be described as generally accepted and recognized and we also possess, both in the enclosures to these letters and despatches and in several recent reports the experience of the several Local Governments, some of which at least bear upon the questions that have to be solved in Assam —

Despatches by Secretary of State —

Revenue No 28	dated	19th	April	1888
13,		31st	January	1889
38		28th	March	1889
52		16th	May	1890

(with F D No 3392 dated 3rd July 1889)

Despatches of Government of India to Secretary of State —

No 166	dated	25th	June	1887
55		19th	February	1889
157		25th	May	1889 (with F D No 3686 dated
18th July 1889)				

Mr Westmacott's report to the Government of Bengal on the Excise Administration in the districts near Calcutta

Mr Buckland's report to the Government of Bengal on the Madras and Bombay systems of excise

44 There is another point that should be taken up in connection with this enquiry *viz*, are we doing wisely in attempting to do entirely without any district establishment? I am doubtful of it. We have a good deal more to do than can be left to the operation of the principle that the licensed vendors' interests are the same as ours. They are so only in respect of the supervision of illicit traffic where the question of the control of licit traffic arises, their interests are too often opposed to ours. The want of precise information on matters which bear upon that control has been much felt in the past, and the vagueness and in some cases the manifest inaccuracy of the information gathered under the orders contained in the Circular of February 1887, show that if such enquiries are to be useful, the officer who makes them must have a better knowledge of the subject than has been displayed in many of the inspection reports. In one or two cases the inspecting officer has gone behind the information which the shopkeeper placed before him and has given an independent estimate of the liquor consumption but in most cases the report is that the shopkeepers' accounts (which we *know* are systematically fudged) say so-and-so, and "there is no means of testing the information." A subordinate establishment employed mainly on land revenue duties we can not expect to be sufficiently expert in matters of excise to give us very valuable information, and besides this each Sub Deputy Collector or Tahsildar has his own special area only, and is not in a position to gather comparative information. If we had two men of the Sub Deputy Collector class for the Assam Valley and one for the Surma Valley employed on nothing else but continual inspection of shops and gathering of information about consumption and the consuming classes (both licit and illicit) and keeping themselves and the Deputy Commissioners informed about excise subjects generally, I feel sure that the Deputy Commissioners would feel much surer of their ground and could manage the excise of their districts with greater confidence as to the social effects of it than at present.

45 In the outstill system one point of great importance is the settlement of a definite policy in the fixing of upset prices, and in my opinion no satisfactory policy can be adopted which is not based in some way on fairly good estimates of the actual consumption. The

Board of Revenue's letter, pages 24 and 25 of the enclosures to despatch of 19th February 1889, shows how this has been attempted in Bengal, and it should be attempted in the same way in Assam. The hitherto-adopted rule of taking the average of the three previous years assumes, what may be quite untrue, and what is certainly untrue in Cachar and Sylhet, that the liquor sold already bears sufficient tax. Our object should be to fix the prices so that each gallon consumed must pay a tax of at least Rs 1 or Rs 2, or whatever sum we choose to fix (an amount which, once being fixed, can be afterwards gradually increased). In a note of Mr Lyall's which I append he aims rather at basing the upset price on the principle of appropriating as much of the vendor's profits as possible. But this principle seems to me to be a subsidiary one only. We do not grudge the vendor a reasonable profit, but if he is selling at too low a price, then, whether his profits be great or small, we are bound to interfere and by raising the standard of fees, to make him also raise the standard of price. It is also a necessary condition that all shops in a district must be, as far as possible subjected to the same standard of taxation, in order that each shopkeeper may be secured against undue competition by a cheaper liquor sold by his neighbour. We cannot expect a fair bid for one shop unless the bidder has some confidence that the adjacent shops will not be let at prices which may upset the calculations on which his own bid is based.

46 The question of fixing a minimum permissible sale price is one that has been discussed both in Assam and elsewhere (*see* paragraph 24). The argument against such a rule *viz.*, that no power on earth can really prevent its evasion, is valid so far as it goes, but I think that the rule nevertheless has its use. A shopkeeper who pays a tax equal to, say Rs 2 a gallon, has to fix his prices at a standard sufficient to cover this tax and having done so, a small reduction of price is probably an impossibility, as the increase in consumption which he can expect from it is too small to make up for the loss. But it is conceivable that a bolder policy, and a very considerable reduction in price, may so increase the consumption as to make the trade, on the whole, a more profitable one to him. The fixing of a minimum retail price would it seems to me, go a long way towards preventing a vendor adopting a plan of this kind, not because it would be impossible for him to sell, now and again, below the fixed price, but because he dare not in face of such a rule, adopt a policy which can bring success only if the rule is systematically defied.

47 The settling of the location of shops upon the principles laid down in the orders quoted in paragraph 28 above and the fixing of their prices upon the principles here indicated, seem to me to be the chief means at our disposal of exercising a control over the outstill system in this Province. Even though planters refuse to take any active part in the control of the supply of liquor, they have special facilities for getting information which would be of use to the district authorities in exercising their control and they might perhaps be induced more than at present seems to be the case to give the district authorities the benefit of their information especially if we had as I think we should have, more systematic and constant means of gathering such information.

J WESTLAND

August 1889

No 3858 dated Shillong the 21st October 1889

From—F C DAUKES Esq CS Offg Secretary to the Chief Commissioner of Assam
To—The Secretary to the Government of India, DEPT OF FINANCE AND COMMERCE.

YOUR letter No 1248 of 9th March last forwarded for enquiry and report five letters written by tea planters in reply to a circular issued by Finlay, Muir & Co, in which complaint was made of the way in which outstills and liquor shops have been opened, sometimes in spite of the planters' protests, close to or upon tea gardens, and allegations were made that the facilities for drinking, the evil of drunkenness among tea garden coolies, and the drink revenue have all increased greatly during the last few years (paragraph 1 of Secretary of State's Despatch No 13 of 31st January 1889). As the despatch just quoted immediately proceeds to point out, the last statement as to the drink revenue of Assam is contrary to fact but on the other matters, and on the question of excise management generally, the Chief Commissioner was directed to make a careful and exhaustive enquiry, and to report the results. Arrangements have been made for this enquiry, and it will cover the whole ground of excise administration in Assam, but, as it cannot be entered upon till the cold weather, some delay must occur in reporting its results.

2 The Chief Commissioner, however, took immediate steps to make enquiries regarding the allegations contained in the letters of tea-planters above referred to. As attention was again drawn to the subject in your letter of 9th July 1889, in which, enclosing a copy of the debate which took place in the House of Commons on 30th April last, you requested the

Chief Commissioner to submit any remarks he might desire to make on the statements therein made, the Chief Commissioner desires me to submit at once the result of the enquiries so far as they have gone.

The statements in question, so far as they affect the Province of Assam, are contained in extracts read by Mr S Smith from two of the letters (*viz* those signed by Mr Henderson and Mr Fitzgerald) with regard to which the Chief Commissioner had been making enquiry. They amount to the assertion that Government is fostering drinking habits by opening liquor shops in the vicinity of tea gardens that the planters are opposed to this action and protest against it, but that no heed is given to their remonstrances.

3 I am first of all to refer to paragraphs 25 to 33 of the Chief Commissioner's Note submitted with my letter of 31st August last, No 2984. In these paragraphs Mr Westland gives an account of an attempt which was made in 1879 and subsequent years to enlist the active aid of tea-planters in the control of spirit shops, and the manner in which that attempt broke down. Mr Westland certainly would not attribute to the planters any lukewarmness in the matter: they may very reasonably have considered that the functions expected of them lay outside their business; but the action of the Administration and the instructions which it issued on the subject and which are quoted in paragraph 3 of the Note referred to, will at least show that it was anxious to consult the planters' interests and convenience in the details of excise management.

4 It is hardly germane to the subject of this letter to reply to those who would argue that the business of the Government is to put down spirit shops altogether. Mr Westland has in his Note above mentioned shown that such a policy would in Assam at least be quite ineffectual in stopping drinking and he will in this letter produce ample evidence that most of the tea planters also are of this way of thinking. Mr Westland will therefore, abstain from defending the conclusions of his predecessors that their duty was not to abolish or shut up the shops but to regulate them so as to make drinking as little of an evil as possible, and the instructions which have just been quoted show at least that it has not been the policy of the Administration to neglect the interests or the wishes of the planting community.

5 The first question therefore is what amount of truth there is in the statement that the actual management of the Excise Department has been carried on in such a way as to call forth remonstrances from the planters, which the Government has habitually neglected.

On this point I am first of all to quote paragraphs 3 and 4 of the Chief Commissioner's Circular No 54 dated the 25th June last —

3 During the years 1881-82 a considerable amount of correspondence took place regarding the second of the remedies above mentioned from which it would appear that the planters availed themselves of that remedy only to a very limited extent and on the 3rd of June 1882 the Commissioner Assam Valley Districts in his letter No 180 E to the Secretary to the Chief Commissioner wrote that by far the greater number of them (the planters) have no complaint to make against the existence of these shops and the few who complain do not offer to assist the Government in controlling them but ask for their total abolition.

4 Since that time no complaints from the planting community on this subject have been submitted to the Local Administration with the exception of one in 1886 from Messrs Finlay Muir & Co respecting the Jafang garden and the only reference to it are to be found in the Annual Excise Reports and the Resolutions recorded thereon. In the Report for 1882-83 paragraph 14, it was stated that tea planters in Cachar strongly opposed the erection of shops near their gardens but would not avail themselves of the opportunity afforded them of taking the licenses and in paragraph 11 of the Chief Commissioner's Resolution it was observed that it was impossible to abolish the shops and that the only course which under the circumstances can be adopted is not to locate the shops so near to the garden coolie-lines as to offer a distinct temptation to the coolies to go to them when he would not go there if the shops were located a mile or two miles from the lines.

From paragraph 17 of the Report for 1883-84 it would appear that the complaints from Cachar continued and were in the Deputy Commissioner's opinion not without foundation. After that except for a statement in paragraph 24 of the Report for 1885-86 that complaints were general in Lakhimpur complaints of this sort would seem to have diminished. There are none referred to in the Report for 1886-87 and during the 18 months Mr Fitzpatrick has been here though he has twice travelled through the tea districts constantly meeting large numbers of managers by special appointment or by accident and discussing their affairs with them at great length not one single representation has been made to him on the subject. Indeed the only complaint he has seen regarding the location of a shop from a garden manager was one of a gentleman who objected to the liquor shop being removed too great a distance from his garden.

Mr Fitzpatrick just before issuing the Circular from which the above extract is taken, had addressed Mr Fitzgerald (one of the planters quoted in Mr S Smith's speech), asking him to give further particulars as to the alleged ineffectual protests against the licensing of liquor shops. Mr Fitzgerald's reply and its enclosures are annexed (Appendix A), and the conclusion to be drawn from it is in Mr Westland's opinion, rather that the planter's attitude is one of willing or unwilling acquiescence than of ineffectual protest. With reference to the various facts alluded to in these letters, I am to quote paragraph 8 of the Deputy Commissioner of Lakhimpur's letter of 19th October 1889 —

3 I will now refer to the Chief Commissioner's letter No 2187 of the 4th July forwarding for report

copy of Mr Fitzgerald's letter of the 30th May and enclosures. It is these enclosures to which attention is required. (a) Mr Coddell objects to the shop at Bara Hajjan about two miles from his garden. His communication with Mr Coddiey was verbal. This year as I have already stated the Bara Hajjan shop has not been leased. I refused to lease it solely because I could not get a sufficient price and I did not wish to lease it at a low figure. (b) Jameson's nearest shop is the one at the Chubwa Adl about three miles from his garden. There is no correspondence regarding the discussion between Mr Strangways and the former Deputy Commissioner, and there is no shop between Hugrijan and Balijau or within any five miles of either garden. (c) Mr Peter Barry of another Company refers evidently to the Nagaguli case. Nagaguli belongs to the Upper Assam Tea Company and is on the Rangagora road. This case is known to the Commissioners and Chief Commissioner. There was a country spirit shop at Nagaguli on garden land and a native official of the garden held the license in 1887-88 an outsider outbid him and then the manager objected to the shop and refused to give a site. After some two years on my coming here I suggested we should drop the matter and this was done and there has been no shop since though the manager offered to give a site to the outsider for his shop for Rs25 a month. Mr Fitzgerald himself refers to this case. (d) Mr Alston allows that he has not written officially and I do not think his letter calls for special remarks. It is a general complaint. (e) Here Mr O'Brien objects to the shop near him the Talup shop. He is one of the gentlemen I referred to earlier. I offered to remove the shop four miles away and he said 'Don't I would sooner it was near me.' (f) Mr Hogarth's complaints too were verbal made apparently to officers when inspecting. I have not had the opportunity of discussing the matter with him but I am sure he would not care to have the shop removed to a distance. He talks of it being near his lines. It is in the station of Jaipur and his lines are also close to the station. Jaipur was and still is a civil subdivisional station with a Kariya bazar. (g) Mr Hanay is wrong in saying that the shops are not inspected. They are very frequently and I have had spirits analyzed by the Government analyze and not find anything deleterious. (h) Mr Kirwan's letter refers to an endeavour made by a former Deputy Commissioner to have a shop near his garden. There is no correspondence. It was evidently removed to the hat one and a half miles from the garden where it now is. (i) Mr Gordon's letter is not important. He refers to another district. (k) Mr Holmes is not in this district. (l) Mr Moran lives at Khanikoi four miles south of the station and writes about Rangagora twenty five miles east of the station. His letter refers to a case of 1885. (m) Dr O'Brien's letter is unimportant. (n) Mr Middleton is wrong. There is no shop and has not been since I have been here nearer to him than Jaipur which is three miles from his lines and he admits his coolies do not frequent that shop. There never has been since I have been here any wish to open a shop near Mr Middleton's garden and he has never protested to me. He has never had occasion to do so. He is quite wrong. (o) Mr Price's letter is not important. (p) Mr Hainworth notices a case of a licensed vendor from Bibarnah selling country spirit in his garden. It was the Inspector of Police who heard of the matter and detected the case and the offender was punished. (q) Mr Blomey never seems to have made any complaint and (r) Mr Jackson allows he has not while the last three gentlemen of the printed paper Messrs Paiker Macnish and Watte do not give any important information and do not seem to have made any complaints or protests.

Mr Westland would draw particular attention to the Nagaguli case referred to in this extract. It is the one which, in the letter submitted to the Secretary of State was mentioned in these words—

In fact I know of a case in which Government tried to force a shop on land actually belonging to the garden and it was only after a long fight that the manager won the day.

The facts are that the manager not only had no objection to a shop being there but permitted it so long as it was leased to one of his own native officials. When the Deputy Commissioner settled the shop with another person the difficulty that arose was not by reason of the planter's disapproval of the shop but because the lessee would not pay the rent which the planter demanded. There was no 'fight' in the matter so far as the Deputy Commissioner was concerned.

6 Before going further, I am to quote the replies given by the various Deputy Commissioners as to the protests made by planters, as Mr Fitzpatrick, in the circular of June 25th above quoted, asked particularly for a statement upon this subject.

The Deputy Commissioner of Cachar writes thus —

3 The history of the country spirit shops in this district so far as I have been able to discover may be very briefly told. They are for the most part survivals of the days (up to March 1883) when the whole of the district used to be let to the great *shaha abkars*. These people pitched the shops in *Adls* and near gardens in places where the demand called for a supply of their wares. From time to time applications have been made for the opening of shops in new places these were considered when the proposals for the ensuing year were framed. If any of the existing shops paid ill or in other words seemed not to indicate a demand one or other of the more promising proposals were substituted. Occasionally a shop was moved in deference to the representations of a planter. I submit a list of these changes, so far as I have been able to get them.

4 So far as I can discover not very numerous objections to the location of shops have been made. This may indeed be inferred from the fact that the old distribution of shops made by the monopolists remains practically intact. I have gone through the correspondence relating to grog shops between tea-planters and the Deputy Commissioner since 1880.

5 In 1881 Mr Looh of Dalugram reported that the liquor sold by the vendor on his garden was unwholesome and asked for a license to sell spirits himself. Some of the spirit was apparently analyzed. The analysis did not support Mr Looh's contention.

In 1882 Mr Fraser of Heroncherra reported that the licensee of the Bihrampur shop was selling liquor at the garden bazar. It appears that this was all wed by the licensee.

"Mr Stiefelungen of Kukicherra, asked that a nominee of his should be allowed to sell liquor at his garden bazar. The monopoly system was then in force and the request had necessarily to be refused.

"In 1883 Mr F Ross Jones, of Rampur and Mr Stiefelungen aforesaid took out rum licenses. In March of the same year the Managers of Dugakuna Kavarikuna, Murgakul Balacherra Rampur Kukicherra Ainakhal Arunabund and Manacherra were asked whether they objected to the opening of shops on their grants. This was done in pursuance of the Chief Commissioner's recommendation that country spirit shops should not be located in or near gardens in opposition to the wishes of the managers concerned. In April of the same year the managers of the gardens on which any shop was situated were called upon to bid for those shops and thus to have a control over the liquor traffic. The Managers of Balacherra and Rampur alone raised any objections.

In May of the same year the Manager of Rosekandi asked to have a shop at that place removed further from his garden. I cannot discover what was the result of this application.

"In the same year Mr Livermore of Tikalpur asked for the transfer of the Dudhpathi shop to Tikalpur in order as I understand that it might be better under his control. He was told that the vicinity of shops at Salganga and Ichimra stood in the way of the change. A shop was however subsequently opened at Tikalpur and formed the subject of one of the complaints forwarded to me with your letter No 2739 dated the 8th instant.

In the same year Mr Craigie of Lakhipur objected to the shop at Lakhipur being on the south bank of the river on the ground that there was danger in crossing drunken coolies by the ferry. Mr Doake of Kildan complained that bad liquor was sold on his garden and the Manager of Dudhpathi asked for advice as to the best means of preventing drunkenness on his garden. He suggested the removal of the shop which however still exists. The Manager of Pathicherra also wrote that the licensed vendor sold such vile liquor that he refused to allow it to be taken into the garden. In 1884 Mr Swainson of Dayapur wrote to complain of the nuisance and annoyance due to the way in which the liquor shop in his garden was managed. The Manager of Pakhicherra replied that a shop was not needed, his garden at there was one at Kanchanpur only a mile distant and the Manager of Rampur wrote to call attention to the Chief Commissioner's recommendation (published in the Gazette of the 6th October 1883) that grogshops should ordinarily be placed at a distance of two miles from a habitation.

In 1885 the Manager of Rosekandi again wrote that the shop was too near his lines and begged that it might be removed next year. In the same year two managers recommended the settlement of shops with nominees of their own at last year's bids. Mr Showers of Balacherra asked for the removal of the Bijoypur shop to his own land in Balacherra. This was allowed.

Mr Macnab of Laripur asked for the abolition of the Tarapur shop. In 1895 and again in 1886 Mr Livermore complained of the Tikalpur shop. In 1886 the Manager of Lalacherra asked for a license to sell spirits and ganja on his garden. The application was disallowed as the number of shops had already been settled, and at there were three other shops close to the place.

Similar applications were made by Mr Showers for Balacherra and by Mr T Smeal of Bikrampur for the shops in Kildan Bazar. These applications were rejected the licenses in question being sold in auction to the highest bidder.

In 1887 Mr Nelson of Subong complained that bad liquor was sold at Dalu. Some of the liquor was analysed but no poisonous ingredients were discovered. He also applied for a rum license, but subsequently withdrew his application.

After this also for the year 1888-89 Mr Showers the Superintendent of the Cherra gardens objected to the transfer of the Balacherra shop to a distance of $1\frac{1}{2}$ miles outside his grant. The transfer had been made because an excessively heavy rent was demanded. After some negotiation the rent was reduced and the shop returned to its old site.

These are all the complaints I have been able to discover.

The Deputy Commissioner of Sibsaigar reports—

"10 There are no complaints among the file for 1882 there is no correspondence at all on the subject for 1883. In 1884 the Deputy Commissioner Colonel Clarke wrote to the Manager of Sapakati in the Sadar under date 8th March 1884, informing him that one Chittall Sing had applied for a license to sell country spirits in the vicinity of the Sapakati garden and asking him whether he or the neighbouring planters had any objection to the establishment of a shop close to the garden. If so they were requested to state wherein the objection lay. I mention this to show that planters are consulted with reference to the opening of new shops in the vicinity of their gardens.

"11 The years 1885 1886 and 1887 were unproductive of correspondence or complaints on the subject. In 1887 88 no country-spirit shops were leased in the Sibsaigar district. The closure of the shops in favour of rum was financially unfortunate on the resale in 1888. Some letters which I will quote were received from planters during the course of the year.

"12 The closure and subsequent re-opening of the shops probably attracted attention to a subject which had at any rate in this district been dropped out of sight since 1882. On the 15th March 1888 the Manager of Rajmai asked to have the country spirit shop at Rajmai removed to Dimu. The shop is now at Dimu so his request was apparently complied with. Dimu is three miles from Rajmai. On the 21st May 1888 the Manager of Mahmuri wrote to complain that the grogshop put down alongside of my coolie lines without leave asked or granted is the most intolerable nuisance. The manager characterises the liquor sold as poison and asks if Government would close the shop for a consideration. The manager was informed in reply to this vague and general complaint that no permission was given to the licensee-holder to start a shop on his land without his consent. If the shop was on his land he was at liberty to have it removed. If the licensee sells poison he can easily have him punished, and that if he commits any breach of his license, and the facts are proved he will be punished and his license cancelled if necessary. It is impossible to reply to vague and indefinite complaints of the kind in any other way.

In May 1888 the Manager of Gabruparbut garden in the Jorhat subdivision complained through the Superintendent Assam Tea Company that the grogshop close to Selenghat was a great source of trouble and annoyance that rum was sold largely to coolies going to the *Adt* on Sundays and in consequence much drunkenness occurred. He further asked for the removal of the shop to the old site at Pidum. The Superintendent Assam Tea Company in forwarding the letter wrote that the re-establishment of the liquor shops where the sale and consumption of spirits appear to be quite without restraint has caused an increase of drunkenness on the roads near our gardens and asked to have the scandal put a stop to.

The Deputy Commissioner wrote in reply on the 1st July 1888 as follows—

I have the honour to express my regret that I am unable to accede to your request in the matter of removing the liquor shop from Seleng. The right to sell liquor at Seleng was bought at auction and I have no authority to interfere. The prices at auction vary according to the localities and to change the locality of a particular shop might be tantamount to reducing the profits by 50 or more per cent. The matter being a very important one concerning the revenue of the district I would recommend application being made to Government.

The Superintendent replied that he had not asked the Deputy Commissioner to close the Seleng or Laxripukri shops as he was of opinion that the free sale of stimulants in a warring country to people accustomed to their use is beneficial but to put a stop to the scenes of drunkenness which have become so scandalous since the re-opening of the liquor shops.

The Deputy Commissioner issued orders on the Seleng thana to see that no drunkenness was permitted on the public roads. The *m. kaldas* was also warned through the police that his license would be cancelled if he committed any breach of the terms. He was cautioned against selling to any intoxicated person.

Since these orders were issued there have been no complaints.

On the 23rd June 1888 Mr Phillips the Superintendent of the Assam Tea Company addressed the following letter to the Deputy Commissioner—

Sir—I observe that in the license granted for the native liquor shop in Nazira permission is granted to the holder to sell liquor at the Santak weekly market if the manager of that factory does not object. I have to ask your attention to this as I think before such permission was given I ought to have been asked if I objected and this is the first intimation that I have only casually obtained that the licence had been granted to the man. As the weekly market is held on our own land I shall write to the manager of Santak and ask him whether he considers it desirable to allow of the sale of liquor there and will address you again on having his reply.

It is not the sale of this liquor that is objected to by most factory managers but the apparently uncontrolled issue of liquor to all who go for it and consequent disgracefully drunken scenes that constantly occur on the public roads near the liquor shops. I have frequently seen men women and even young children helplessly intoxicated on the roads in the evening near the liquor shop and at present the Manager of the Laxripukri factory complains greatly of the annoyance he suffers on this account from the proximity of the liquor shop to that factory. I would ask you to arrange if possible that the police should regularly patrol the roads near these liquor shops in the evening between 6 and 8 P.M. with instructions to deal with such cases as I complain of in such a manner as will remove the annoyance which is at present caused to the general public.

Our medical officers also complain of the apparently unrestricted sale of this liquor to coolies as it periodically causes much ill health and many deaths at festive times.

It was only two years ago that a man leaving the Laxripukri liquor shop at dark in a helpless state of intoxication was drowned in the tank there. I shall be glad to hear that you can see your way to remedy this evil in a practical way.

The Deputy Commissioner replied—

The order I passed was that the licensee might sell at Santak with the manager's permission. If the manager is subordinate to you he will of course obtain your sanction before he gives permission. The license was ordered to obtain the manager's permission first and it was the duty of the manager to at once inform you and obtain your orders.

With regard to the control of the sale of liquor the matter is in your own hands. You can of course allow the licensee to sell at the *Adt* in your land subject to your own conditions.

"The question of police surveillance will be referred to the District Superintendent of Police.

Orders were issued to the police to patrol the shops.

"The last letter on the file is dated 20th October 1888. It is signed by the Managers of the Moran Tea Company Dum Dulang garden and of the Rukaug and Sepon divisions of the Assam Tea Company. The undersigned state that they are greatly inconvenienced by the licensee of the Solaguri shop near Solaguri garden that since the opening of the shop there are continual rows among their coolies on *Adt* days and no end of trouble and they ask for the removal of the shop from amidst their gardens.

The Deputy Commissioner replied on 7th November 1888 that the reasons given were not sufficient of justifying him in closing the spirit shop and that as the locality was specially named at the auction sales it cannot be altered without good reason. The Deputy Commissioner concludes by observing that—

That facts that coolies drink the spirits that they sometimes quarrel and that they buy on credit, are not sufficient reasons. If the licensee holder commits any breach of the conditions of his license he renders himself liable to punishment. The Government have already decided that shops cannot be closed to suit the convenience of neighbouring land holders.

13 The above is the whole correspondence on the subject for the last ten years up to date. The Assistant Commissioner Golaghat reports that he has been unable to find any complaints. When the subject was chiefly attracting attention in 1881-82 the Golaghat planters had the shops in their own hands. Managers, however have in the course of conversation complained regarding the matter but the Assistant Commissioner says that they have generally agreed when he pointed out that the shops rather prevent the excessive consumption of spirits inasmuch as the licensee has to pay a large license-fee and so is compelled to sell liquor at comparatively

high prices. The Assistant Commissioner only mentions four gardens as being within a mile of the spirit shops excluding the shop in Golaghat town. There are nine shops and 45 tea gardens so that it can scarcely be said that at any rate in Golaghat the shops are so located as to tempt coolies to drink. A shop must be near some garden. It is impossible to suit everyone. Take the case of a small subdivision like Jorhat if the Majuli be excluded. With close on 100 gardens in a small area, it is difficult to find sites which are not near some garden.

The Deputy Commissioner of Nowgong reports as follows —

3 In 1881 in reply to queries ordered by the Commissioner as to what planters would take charge of country spirit shops in the vicinity of their gardens two gentlemen the Managers of Siconi and Solal came forward to take over the management of a shop near their garden. For the convenience of these two gentlemen Colonel Lamb allowed one additional shop at Solal and placed it under the management of Mr Gibson and placed the existing shop at Bamun Tukhrin in charge of Mr Hathorn for the year 1881-82 (*vide* Colonel Lamb's letter No 55 dated 28th March 1881 to the Commissioner of the Assam Valley districts) but they gave them up after a year. Messrs T Henderson and T U Cargill in reply to the same queries objected to having shops near their gardens at all but Colonel Lamb (the then Deputy Commissioner of Nowgong) reported in his No 55 of 28th March 1881 that if the vendors allow disorder and frequent cases of drunkenness their licenses could be cancelled. None of the other managers raised any objection since this. The only complaint that I have been able to find among the file record came from Mr Hathorn the Manager of Siconi on 3rd August 1885 *vide* his letter dated 3rd August 1885 a copy of which is herewith enclosed in which he asked that the country spirit shop at Siconi which was near his lines might be removed to Jokholabandha or elsewhere. On this however appears an order of Mr Driberg dated the 9th August 1885 file for the present, no orders. No complaints have reached me since coming to the district in April 1887.

The complaint alluded to in this letter was as follows —

Dated Siconi Koliabor Post Office the 3rd August 1889

From—C H V HATHORN Esq

To—The Deputy Commissioner of Nowgong

I have the honour to request that the licensed grog-shop at present close to my coolie lines may be removed to Jokholabandha or some where else.

2 There are continual brawls and drunkenness and it often happens that people are left on the roads all night in a state of intoxication.

3 It appears that people drink in the shop and get drunk on the premises.

4 All this has a very bad effect on the coolie population on this garden money is spent on drink instead of on food and other necessaries of life.

5 Yesterday a man was found intoxicated lying on the side of the road near my lines and actually expired death being caused I presume from drink.

I wrote to the thumbar to come and inspect the body this morning. He has taken the body to the station as he tells me he suspects foul play.

6 The health of my coolies I have before mentioned has suffered in consequence of having a shop so close and in the hands of the present owners.

7 I therefore beg to solicit in this case occurrence and for the benefit of my coolie population to have the shop removed and the license taken away from the present owner.

It should be mentioned that this particular shop was placed on the site which it occupies at the request of the Manager of the Siconi garden made in 1881-82.

The districts of Kamrup and Goalpara contain very few gardens and the Deputy Commissioners report that no complaints had ever been received from them.

The Deputy Commissioner of Durrang writes as follows —

3 With the exception of four shops in the said subdivision and one shop in Mangaldai all the licensed country spirit shops are located at or near *kate* and no shop is unduly near any coolie lines.

From the year 1880 up to date I can find no record of any complaint filed by any manager in the said subdivision regarding the location of any country spirit shop. In the Mangaldai subdivision in 1882 Mr Gaidon Manager of the Surrimari Tea Estate objected to the establishment of two shops only one mile apart viz at Surrimari and Kalagaon and in immediate proximity to his coolie lines. The complaint was considered reasonable one shop was closed and the other was removed to its present site at the Kalagaon *kate*.

7 It is a mistake to suppose that tea planters as a rule object to the liquor shops altogether. In several cases it will be seen that they prefer their being established in the vicinity of their gardens so long as they are not too close. Their attitude may generally be described in this way. They would gladly see the abolition of spirit shops and of spirit drinking if the thing were possible, but recognising that the coolies must and will have drink somehow and that spirit shops must therefore exist, they often prefer that the shops should be near their gardens rather than far away. In the first place they can often in this way secure some sort of control over the shop and its doings, in the second place they disapprove of their coolies going away to a distance, both because it involves loss of time, and because it sometimes gives opportunities for their being tempted away to other employers. The Chief Commissioner is aware that this statement on his part contradicts the testimony of the five letters of which the Secretary of State has sent copies. But he must in the first place, point out that no general conclusion can be drawn from five letters, selected apparently out of a large number

of replies to a circular, of which no copy has been given. His own enquiries made through the district officers have been much more general, and he desires to set forth not merely a selection of the replies but all those he has received. The number may be increased during the enquiries to be made in the cold weather but he thinks he is justified in saying that while a few of the planters confining their attention to the evil results of excess in drinking, merely complain that the existing state of things is wrong, the more thoughtful and more experienced ones realize that the problem is not that of the suppression but of the control and management of the liquor shops and for the most part they have little complaint to make. It should be noted that the circular in reply to which these letters are submitted, made enquiry especially as to whether drunkenness was increasing and also embodied a suggestion that it might be possible to introduce a system by which liquor could be supplied to garden coolies only on their producing passes signed by their employers.

8 I am first to quote opinions from the district of Cachar. This is a district full of tea gardens, and it should be noted with reference to it that both Mr Westland and his predecessor, Mr Fitzpatrick, were of opinion that there were more shops in this district than were necessary and that a want of firmness in dealing with leases had tended to reduce too low the tax levied on the liquor consumed. Orders have already been issued which it is hoped will remedy these defects, and thus remove the ground of complaint which will be seen in some of the planters' letters.

The report of the Deputy Commissioner is as follows —

* * * * *

6 In pursuance of the instructions conveyed in paragraph 9 of the Circular under reply I wrote to all managers in the said sub-division and asked each of them (1) from what shop the coolies of his garden drew their supplies of liquor at what distance the shop stood from his lines if he had any objection to its situation if he had any suggestion to make as to the system of tea country spirit shop and finally what he thought of the system of passes suggested by Mr Fitzpatrick. I also ventured to inform managers that the Chief Commissioner was willing to accept any feasible scheme for the diminution of drunkenness even at the cost of a loss to excise revenue. I have received replies from 23 gentlemen most of them managers of large gardens. I now give a digest of these replies.

Mr Jackson of Bimakanli thinks the order system would not work. He does not object to the situation of the garden shop. He thinks but the quality of the liquor has deteriorated and that it has become much cheaper since the introduction of the outcall system.

Mr Allen of Bara Jalanga reports that the nearest shop has been removed to a distance of two miles from his lines instances of coolies absconding in consequence of debts to the vendors have become rare. He has no objection to the present situation of the shop. He approves of the outcall system.

Mr Jack of Strathen has no shop within ten miles of his garden his coolies consequently get illicit liquor (*pachwas* I presume) from the haki of surrounding *bastis*. He thinks the pass system would work well.

The manager of Tikalpar (one of the leading planters of this district) has two shops close to his garden one in Tikalpar Bazar. He thinks this one (which is mentioned in the enclosure to Circular No 2739 dated the 8th August 1889) should be abolished. I am inclined to agree with him but shall make a local enquiry before finally deciding on this point. Mr Livermore thinks shops should not be settled at bazars or on public roads. He does not approve of the proposed pass system but thinks that if the excise revenue is not to be regarded coolies might be encouraged to brew *pa hwas* (he calls it distilling, a word some uneducated spirit from fermented rice but I think he means *pachwas*). He would have a condition forbidding drunkenness on licensed premises.

The manager of Doyapur thinks the suggestion that passes should be granted a capital one. He does not object to the situation of his shop which is a mile and a half from his lines.

The manager of Dudhpatti approves of the situation of his shop thinks the pass system would not work well and has no complaint to make except as to the quality of the liquor supplied under the outcall system.

The manager of Cossipur (a gentleman who makes little use of Act I and imports very few coolies) says that Arkatipur shop is too close to his lines. He would have no shop nearer than Silchar which is five miles away.

The manager of Dwarband a garden largely worked by free labour thinks that the shop in his garden bazar is rather too near his lines (300 yards). But he has no real objection to make. He would be happy to give the pass system a trial but thinks that no plan to lessen the consumption of liquor could be devised which would not be circumvented by the licensees the trade in liquor being extremely profitable. He too thinks the outcall system has made liquor cheap and nasty.

The manager of Sildubi does not object to a shop being at a distance of half a mile from his lines. He approves of the proposed pass system and thinks liquor should be and could safely be made dearer.

The manager of Bosekandi (who had previously made several complaints) says that he has now no objection to the position of the garden shop at a distance of half a mile from his lines inasmuch as the coolies cannot now get liquor on credit. He thinks the proposed pass system would lead to illicit distillation, and that there is less illicit distillation among coolies now that liquor is cheaper.

The manager of the large Silkur garden has no objection to the existence of a shop in his garden bazar. He finds that his influence as landlord is sufficient to keep the shopkeeper in check. He thinks that shops should not ordinarily be licensed outside grants and in the vicinity of lines. He too would forbid drinking on the premises, and thinks all cases of disturbance following the issue of a new license should be very strictly enquired into.

Mr. Valne of Dalu reports that his grogshop keeper has taken his shop across a river in order to escape an enhancement of rent. He thinks rowing coolies is a canoe a dangerous matter.

The manager of Lakhipur would like to have the shop near his lines closed as there is another shop across the river in the Lakhipur bazar. I will enquire into this matter. Mr. Cragie thinks the pass system could not be worked.

The Superintendent of the Cherra gardens has now no reason to complain of the existing system. The licensee of the Balacherra shop is an old coolie and a tenant of his own. The Bikhola shop used to be a resort for abductors of labourers but is now better managed. Mr. Showers does not approve of the pass system.

The manager of the Jating Valley Tea Company has no objection to the situation of the nearest shop (which is seven miles away). He complains that Kacharis and Kukis supply large quantities of illicit liquor to his coolies. I think he means to object.

Mr. Davidson of the Scottpur Tea Estate complains that there is a grogshop too near his Narainpur out-garden. He says that at one time he discovered that his garden labourers acted as agents for the sale of grog and that the Sub-Inspector and head constable of the police were *benami* proprietors of the grogshop from which the supplies were obtained. He does not, however, appear to have drawn the attention of my predecessors to this curious fact.

The manager of Pathicherra thinks that there are too many grogshops, and that shops should only be allowed on the larger bazars. He thinks the pass system would work well.

The manager of the Birkampur Tea Estate objects to two shops, one inside and one outside his estate being sold together. He thinks one shop would be quite sufficient. He thinks each group of gardens should have a sadder tillery on garden land. He thinks Act XIII of 1859 and the bonuses paid in accordance with it are responsible for much drunkenness. He advocates free labour and fair wages and deprecates any attempt at prohibition of drunkenness or even passes as likely to lead to illicit practices.

The other four gentlemen who have favoured me with an answer do not object to the present position of shops and have nothing to say that is not an echo of one or other of the opinions cited above. I think I may assume that these managers who have not replied to my letter regard the present system as at worst a necessary evil. Some of them have a limited acquaintance with me in conversation. On the whole I am inclined to think that Mr. Fitzpatrick's suggestion has not been received with much favour. I see no reason, however, why it should not be put to the test of experience in the case of one or two of the shops situated on gardens if these be far enough from other shops to prevent coolies who want more drink than is good for them from going thither.

7 That coolies frequently drink to excess is unfortunately true. Only yesterday I received a report that a coolie who the day before was well enough to do a full hoeing, *kazars* had drunk himself to death. An enquiry is being held into this case.

8 I have endeavoured to represent the views of managers fairly and fully. I do not find that any of them suggest any practicable modification of the existing system. In my own part I am unwilling to make any suggestion not based upon local experience. I am at present inclined to think that in some parts of the district there are too many shops (e.g. in the station itself). Again in remote places like Dhubidhar and Manadhar it is possible that the absence of shops leads to illicit distillation. As I am precluded by the terms of this circular from discussing the outstill system generally I must confess I see no way without further enquiry to improving matters. I hope to visit all or most of the shops during the cold weather.

9 As to whether drunkenness is increasing among coolies I can only say that our returns show an increased trade and increased consumption. It is, in any case, my belief that there is more drunkenness. Planters like to have grogshops on their gardens. Such places outside garden limits are great hunting grounds for abductors of labourers who can be excluded from garden shops. Most planters admit that coolies must get grog. They admit that the absence of a grogshop would afford an irresistible temptation to desert to a garden where a grogshop offered the means of getting drunk at least once a week. I think I may say that from the planters' point of view there is no grievance. From the point of view of the coolie it is more difficult to speak. I think country spirit is very cheap and very nasty even if it be not worse. I should be glad to get the coolie something less cheap and nasty. But I do not see my way to this without falling into a discussion of the outstill system generally.

The managers of the gardens in the Hailakandi sub-division of this district were not asked for their opinions as regards the location of spirit shops but as the Chief Commissioner finds that out of sixteen shops six are established on garden land and pay rent to the manager of the garden it is pretty evident that the managers have no objections to them.

9 The references to rice beer variously called *pachwai* and *laopani* and *madh*, which are made in the above letter and in some of those which follow will be understood from the Note submitted with my letter of August 31st which has been already alluded to. The facilities for brewing it are so common and the practice of brewing it so rife throughout the Province of Assam, that it has been impossible to subject it to any system of prevention or taxation. It is very largely brewed by the coolies in the tea-gardens and the managers in some cases at any rate, represent that it is out of their power to prevent this being done. Evidence differs as to whether it is a wholesome or an unwholesome liquor and the probability is that, like the stronger spirits, it is sometimes the one and sometimes the other.

10 The Deputy Commissioner of Sibsagar which, like Cachar is a large tea producing district, has also reported pretty fully on the correspondence he has received. He continues his letter, from which an extract has been above quoted, as follows —

* * * * *

"14. The correspondence which has been quoted at length and which with the exception of that referring to the Rangjan shop in Jorhat is entirely with planters in the said sub-division will show how far it is true or otherwise that the sites for country liquor-shops are so fixed with reference to gardens as to tempt the

coolies into excessive drinking and further how far this has been done as alleged in the face of remonstrances and protests from the managers of the gardens. The Chief Superintendent of the Assam Tea Company whose estates cover 51 000 acres and represent the largest interests in tea in the district does not ask for the removal or closure of the shops. On the contrary he says that he has no objection to see them established near a garden and has no cause of complaint if the police maintain order and the quantity of liquor sold is attended to. I find in every case when there have been complaints of drunkenness at the shops as at Rangayan Seleng and Ligipukri that the police have been deputed to keep order and apprehend offenders. The Rajbari shop was removed to Dimu where it is two or three miles from the nearest garden. Of course it has not been possible to accede in all cases to requests for removal of a shop when they have been made. I would however make a rule if the present shops are to be maintained to allow no spirit shop within at least one mile of any tea-garden in which case charges of offering distinct temptation to coolies could not be brought. I think the correspondence will show that the prevention of illicit consumption has been the main determining object in the case of opening a new shop. Take the case of the Sapakati shop opened in 1884. The shop was opened in a wild out of the way portion of the sadri sub division at foot of the hills precisely the place where illicit distillation would be most likely to obtain. The Assistant Commissioner Jorhat reports that in his sub division there is little illicit distillation of *laopans* except in some outlying gardens at the foot of the hills where there are no shops.

The correspondence quoted gives in full detail the objections made by planters to the location of shops in the vicinity of their gardens and the manner in which they have been dealt with. I do not find that any of these gentlemen have referred to the possible impetus which might be given to enticement of Act coolies by the removal of spirit shops to a distance of say five miles from their gardens. It cannot be contended that coolies would not continue to resort to the shops on Sundays whereas there would be more facility for enticement than where the shops are within a short distance of the garden and the coolies under the manager's eye. I think that if this were represented to planters they would not care to have the shops located more than a mile from the lines. Drunkenness among coolies at the shops can always be dealt with as it has been invariably dealt with in this district when complaints have been received by the deputation of police officers to the shops on special duty. I have not sufficient experience of this district to be able to say whether it has of late been increasing. I do not believe that it has. The complaints in the file are few if we consider that the correspondence covers a period of ten years.

The Assistant Commissioner Golaghat is silent on the subject nor does he say anything about the extent to which illicit liquor is manufactured. Mr Eyre the manager of the Rajbari Tea Company writes as follows—

Upon these estates owing to the excessive drinking of *laopans* and *dhatura* on Sundays one third of my labour is utterly useless on the Monday following and two thirds more or less incapacitated to my loss and detriment.

The nearest liquor shops to Rajbari are at Demu or Sibsegar six miles either way. Mr Eyre is of opinion that—

It is useless to place restrictions upon coolies getting distilled liquor from shops while permitting them to make in their houses *laopans* (not an article of excise) with the roots of *dhatura* added to increase its intoxicating effect.

and that as regards drunkenness he writes as follows—

'The existence of shops in one's vicinity does not entirely account for the excessive and habitual drunkenness among coolies nor does the impunity they enjoy in connection with the making of *laopans* account entirely for it. Such habitual excess is not observable in the Bengali villages of time-expired coolies even in the vicinity of shops and the reason is that the villager is not so well off in regard to ready money and has some occupation daily to which he must attend or sink into want. The coolie on the other hand has ready money or can easily obtain it from those who have. knows he will not be suffered to want and has one free day on full pay in every even. That day with nothing to occupy him he systematically devotes to getting drunk either on liquor purchased at shops or on *laopans*.

The Assistant Commissioner Golaghat states that planters have admitted that a country spirit shop is not an altogether unmitigated evil because it stops the making of *laopans* in the lines and that after all a country spirit shop is under some sort of supervision whereas the making of *laopans* in the lines is not.

15 Now I think this and Mr Eyre's remarks have an important bearing on the proposals made in paragraph 9 with regard to the issue of passes. If a planter cannot or does not care to control the making of *laopans* in his lines it is obvious that the proposed issue of passes for the consumption of liquor outside his lines in shops which are not under his control will be futile. The managers whom I have consulted are almost unanimously of opinion that the system will not work. Mr Buckingham of Amguri writes. Unless the liquor shops were entirely under the control of managers I do not see how one could restrict the liberty of coolies in this particular. Passes are obviously out of the question. A coolie that did not drink would get one for another that did. Mr Phillips formerly Chief Superintendent of the Assam Tea Company and now Superintendent of the Singlo Tea Company says— I do not think it will be found that any planter resident many miles from a station (nearly all are in Sibsegar sadri) would willingly agree to anything in connection with this question which would make it possible for him and the members of his establishment to be forced to attend prosecution for breach of such rules as may be laid down. The inconvenience and loss of time would be too great. Expediency would compel him to withhold from initiation of any proceedings in the matter. Mr Eyre writes— The interest of the coolie and of the seller of liquor are distinctly opposed to those of the planter. One of three things will happen. The coolie will buy what he requires under another name or he will employ and pay outsiders to procure it or he will give up the distilled liquor and get drunk on *laopans* made by himself. The results in each case demoralisation and loss to the planter are the same. The restrictions proposed in the 7th paragraph of the circular appear to me to be unworkable. Mr Eyre thinks that Government should empower the manager to report coolies who abuse the weekly holiday by getting drunk and unfitting themselves for the next day's work, and that they should be deprived of the free day and gratuitous wages for such time as may be proper and that in case of refusal a penalty should be incurred by law. In this connection I may remark that section 187 of

Act I provides a penalty for habitual drunkenness of fine or imprisonment but that the section is practically a dead letter probably for the reason given by Mr Phillips that it is too intricate to prosecute. Mr Huttman, the Superintendent of the Jorhat Tea Company thinks that the suggestion to prevent coolies from buying liquor at the shops without a written order or pass from the manager is feasible and worthy of trial. He is almost alone in his opinion. The following suggestions among others have been made by managers—

"To close liquor shops in the vicinity of tea gardens and only to allow them in towns or large bazars, such as Nazira in the end. To allow planters to sell rum, taking out a license for the estate on levying a tax on the amount imported the amount to be ascertained from the estate books or from the forwarding agents.

That no liquor shop be licensed for the sale of country spirits within two miles of a tea garden that the tax on selling spirits should be as high as possible compatible with the duties which it might give to illicit distillation.

That all garden managers should be allowed to sell imported or country made rum to their own coolies only without a license the alternative being the abolition of spirit shops altogether and a tax on planters for selling their own liquor to coolies such tax to be calculated on the amount of liquor sold and not to incur any loss to Government on the revenue accruing under the present system. I have already alluded to Mr Byre's proposal.

"Mr Phillips writes as follows—

"I have always held the opinion that the planter's best remedy is to supply his factory with good whole or spirit and to issue it to his people at his discretion. Sir S. Bayley on being applied to granted (1) permission to do this, and last year on it being pointed out that under the recent excise law this concession had lapsed Mr Fitzpatrick readily confirmed and repeated it. I have this year established with success a bazaar at this factory where any coolie can buy from 2 annas to 8 annas worth of good rum between the hours of 5 and 7 every evening and I think this has checked very greatly the evil of excessive drinking in the coolie lines in close proximity to which is a typical liquor shop.

"I think that there are two courses open to the Government to obviate the present complaints—to retain the existing shops but to limit on the location of the shop at a distance of at least one mile from the garden or coolie lines in which case I think no one could fairly complain that the sites were so fixed with reference to gardens as to tempt the coolies into excessive drinking. If the shops are retained I would allow the planter to sell rum to his coolies untaxed.

On the other hand Government might close the existing shops except in the towns of Sibasagar, Jorhat and Golaghat, and at such places as the Nazira bazar where there are two licensed vendors of imported liquor who, if the shops were closed, would profit by the vent of cheaply. Shops in towns are on a different footing entirely from those located in the vicinity of gardens in the mufassal.

This has always been recognized. In such places a girl or coolie is by no means the only consumer and to close such shops would only force the liquor drinking classes into obtaining illicit liquor or drinking the vilest compounds sold under the names of brandy and whiskey by unscrupulous vendors of so-called imported liquor. Such people as it is make most of their profits by selling what is called coolie brandy should the abolition of the mufassal country spirit shops be determined on it would be necessary to levy a tax on spirits including rum sold by planters to their coolies. This could be levied either according to the number of adult coolies employed in the garden or limited on the acreage of the estate. A reduction on the capitation fees of Act I coolies of 8 annas was conceded to planters by Sir C. Elliott some years ago reserving the right of again raising the amount to 1 rupee. I think that planters could scarcely complain if the sum of 8 annas per head were levied on each adult employed on their estates as a tax on the spirits which they would be allowed to sell to their coolies at all shops in the neighbourhood of gardens being closed. I would not recommend the levying of a tax on the quantity of liquor imported and sold by planters to their coolies. Many managers would not take the trouble to import rum to supply their coolies with liquor of any description.

"The result, of course, would be that the coolies would brew their own liquor as there is no doubt they do to a considerable extent at present. I have even known managers encourage the manufacture of *laopans* saying that they like to see coolies make it and drink it in lieu of what they were pleased to distinguish the police at the country spirit shops. I cannot recall at more than one or two instances in which planters have asked for police to enquire into and stop the making of *laopans* in the lines.

At the *Fagua* in February March or the *Bihu* in April there is unlimited license for days and there is little doubt that much of the liquor consumed is home made. Unless the evil is very bad the planter does not care to interfere in such matters with his coolies.

"I do not think that any other measures than those indicated above could be taken to obviate complaint. The pass system is unanimously condemned as unworkable. As regards co-operation the Assistant Commissioner Golaghat writes—

As to planters heartily co-operating with us in this matter I am perfectly certain they would not. On the contrary they would be the first persons to say that they would not interfere with the liberty of the coolies.

I concur. The average planter does not like and resents the interference of any outsiders on his garden—be they police, excise officers, or who they may. I am afraid too that any planter who made it a condition of his service that no coolie should drink more than such quantity of liquor on any one day as might be fixed by the manager would entail on himself a great deal of trouble with the result of losing his labour.

11 The Deputy Commissioner of Nowgong reports as follows—

"I now give *précis* of replies received from managers as to prevalence of drunkenness its cause and how far the measures suggested in paragraph 9 of your circular under reply would operate in checking it.

"Mr Atkins, of Palkhai, had drunkenness almost unknown on his garden is unaware of the manufacture of illicit liquor; thinks the system of managers giving coolies who want liquor signed passes an excellent one.

"Mr Stoen, of Udmar and Samari, thinks drunkenness very much on the increase believes the coolies make the liquor (*laopans*) themselves. A number of Bengalis are settled near his lines who brew or smuggle liquor. Thinks the system of passes would be ineffectual as coolies wanting distilled liquor could buy indirectly &c. through persons not coolies.

Mr Symington of Nona finds drunkenness on the increase and attributes it to illicit liquor (chiefly *laopani*) being so easily obtainable in villages. Much is also manufactured by the coolies themselves. He thinks that this *laopani* which is cheaply and easily made is much more resorted to than licensed distilled liquor. He thinks it is towards restriction of the manufacture of *laopani* that the direction of any efforts for suppression should be turned. He suggests that certain small round cakes of the composition of which he is ignorant, but which enter into the manufacture of *laopani* and which are sold at *hale* should be controlled.

Mr Harward of Koliabar also finds drunkenness increasing. *Laopani* is largely manufactured in his neighbourhood but thinks the results of its consumption are rather diarrhoea and indigestion than drunkenness. Thinks that a drunkard set on getting his liquor would find means of evading any pass system. Considers the only possible check would be to restrict sale to good liquor only for which a high price should be charged while adequate rewards should be given to the police and others for obtaining convictions for the manufacture of illicit liquor.

Mr Hathorn of Sisoni says he does not find drunkenness on the increase does not think illicit distilled liquor procurable. *Laopani* is mostly used. Complains that the Sisoni shop is a pigsty from which wholesome liquor could not possibly issue and thinks the police not sufficiently vigilant in inspecting it. Approves of the suggestion that managers should have some power of preventing drunkards getting liquor (I shall take steps to move the shop).

Mr Henderson of Salona, does not find drunkenness on the increase though it prevails a good deal among old and well-to-do coolies who brew *laopani* for themselves and do not get it in village. Thinks moreover that they brew for sale to others which is contrary to law. He adds— We are happy in having no grog shop near our lines to tempt our coolies. He does not believe in the possibility of enforcing any condition imposed on coolies to regulate the amount they should drink.

Mr Osborne of Nellie has not been long enough on the garden to say whether drunkenness is on the increase. A fair proportion of coolies get drunk regularly on holidays but rarely on work days. There are three shops within four miles of this garden. There is a Bengali *basti* near his garden where he thinks liquor is manufactured but it is very hard to discover. Thinks that Government should insist on a better class of liquor at a higher price being sold by vendors and that they should not be allowed to give credit. The better the liquor the less pernicious its after effects. Home made liquor (*luo an*) often causes sharp attacks of diarrhoea.

Mr Pereira of Ouguri finds drunkenness on the increase owing to two unlicensed shops being opened close to his lines but just across the river which divides this district from that of the Khási Hills. Believes also that illicit liquor is sold in the Nellie *basti* mentioned by Mr Osborne. I am writing to the Deputy Commissioner Khási Hills concerning the shops alluded to as being in his district and have warned the police to keep an eye on the Nellie *basti*.

Mr Hunter of Amlukhi does not find drunkenness on the increase with his coolies. Thinks very little liquor is bought by them that consumed being mostly *laopani* made by themselves. Does not believe in the practicability of making conditions with coolies as to how much they should consume and thinks that managers should not interfere so long as the coolies did not incapacitate themselves for work. Thinks reliable officers should often be sent to try and seize illicit liquor (*laopani*) which would check its manufacture for sale. Has no complaint against the licensed shops in his vicinity at present but thinks if the brewing of *laopani* was checked coolies might resort more to the use of distilled liquor.

Mr Keim of Borpani finds drunkenness decreasing. Thinks a pass system might do good.

Mr Chamney of Haspani suffers greatly from drunkenness among his coolies but says that as his garden is somewhat isolated the excess is caused by the consumption of home brewed *laopani*. Thinks that managers should have some powers to control this.

Mr Thompson of Solal does not find drunkenness on the increase though greatly prevalent. Thinks grog shops should be done away with as no permit system would be found to work. Thinks managers should have power to prevent private manufacture of liquor whether for home consumption or not.

It seems to me therefore that as far as the licensed shops are concerned they do little harm as compared with the greatly increasing practice which Bengali coolies have acquired from the Assamese of brewing *laopani* or *madi* from rice by a process of fermentation. It would be well however if a certain standard of quality could be insisted on at a higher price. Selling on credit might also be forbidden.

It is clear that the manufacture of *laopani* requires very strict surveillance and I am issuing orders to the police to be specially on the *qui vive* for detection of cases of its being kept in larger quantities than is permitted by law and specially of its being sold. I am also requesting managers to bring all such cases as they come across to my notice. I have my doubts as to whether a pass system would be found an actual check. A coolie could always get what he wanted through some friends in the *basti*.

12 The question of Sunday drunkenness was specially alluded to in one of the letters enclosed in the Secretary of State's despatch. The following paragraphs from the letter of the Deputy Commissioner of Lakhimpur refer to the subject —

6 In regard to clause 4 in which I am asked to report on any objections made by planters to the location of shops and the manner in which such objections have been dealt with I can state that since I have been in this district no specific objections have been made and I can trace no correspondence to show that any planter has ever protested in writing about the situation of any particular shop. There have been complaints of a general character. In the event of a serious criminal case occurring in which garden coolies are concerned the manager has invariably attributed it to the liquor obtained from the nearest shop. If the mortality in any garden is abnormal the liquor shop has been blamed and so on from time to time. The subject of liquor shops generally has been incidentally raised more often verbally than in writing. Mr Fitzgerald has both spoken to me and written regarding the *Chhawa hdi* near his garden and stated that the drunkenness there on a Sunday is a scandal. I have on two Sundays sent Mr Gniao out to see for himself how matters stood but I could get nothing to show that any drunkenness occurred or that there was any mismanagement. I have been told by planters that the road opposite the Rangagora *hdi* is impassable on Sundays owing to drunken people lying on the road.

I have been there three Sundays, and not seen a single drunken person. Similar reports have been made of Dum Duma, and I have gone there on a Sunday without notice and seen no drunkenness. Of course the reply made by the planters is "Oh! they know you were coming and so both the license holder and consumers were afraid and were on their good behaviour." The result then of my enquiries is that the complaints are much exaggerated. Of course there is a considerable amount of Sunday drinking and I have no doubt some drunkenness, but I have seen more cases in the station of Dibrugarh amongst shopkeepers, carters, municipal coolies and others than in any of the *Adis* near gardens. I do not think that coolies drink more now than they did formerly or that there is more drunkenness now than there was previously at the same time if there is more drinking the blame must not be attributed to the licensed liquor shops alone. Coolies now manufacture largely in the garden. On this point I have been making special enquiries with the result that many cases of illicit manufacture and sale of *paekwas* have been detected and the offenders punished and I must say that the planters have helped me much in detecting these cases. In August I had six cases against coolies of the Blackburn Tea Estate. In September seven of Mr. Fitzgerald's men were run in with his aid and fined in sums of Rs. 25 and Rs. 50 each and this week 13 cases from gardens resulted in conviction. In my opinion these convictions will do more to lessen drinking than any action in regard to our liquor shops.

7 I now come to the last question namely the measures that should be adopted to obviate the present complaints. I am informed that this matter will be specially enquired into this collection season so that at present I will confine myself to a few brief remarks. Tea planters themselves the leading ones can suggest nothing all they say is "Have no shops at all but if you must have shops then we would sooner they were near us than three or four miles away." Take for instance the Rangagora shop it is close to the lines of four large gardens within a stone throw of two of them. I offered to remove the shop four miles down the Rangagora road but the managers objected. They urged and with much reason that if the shop was removed their coolies would still go and drink and that owing to the distance from their lines and from control the coolies would be liable to be enticed away to other districts. I made the same offer to the planters at Lalup and Dum Duma and with the same result. We cannot entirely abolish drinking in Assam any more than we could in any other country. All we can do is to make it sufficiently costly and to stop illicit manufacture and these are the very steps we are taking.

9 With reference to paragraph 3 of the Chief Commissioner's letter last quoted I have the honour to state that there is undoubtedly a smaller number of workers on a Monday in many gardens but this is due not only to the Sunday drink at the shops and also with their home brewed liquor but to the fact that many coolies go and visit friends on a Sunday and do not return on Monday in time to work though no doubt liquor and a bad head has a tendency to say to the matter but it must be recollected that it is not only shop liquor but home brewed liquor also that is the cause of these Black Mondays.

The exemption from labour on one day of the week is a requirement of the labour law in Assam and is foreign to the habits and customs of the people themselves. It seems doubtful if it has tended to the advantage of the coolie.

18 The opinions of tea-planters in the district of Darrang are usually regarded as possessing a special weight because in that district more than in any other the planters are proprietors rather than managers, and are ordinarily in an independent position. Their opinions were collected by the Deputy Commissioner, who writes regarding them as follows—

4 In order to ascertain the opinion of managers of tea gardens I held meetings at Daputa, Paneri and Partabgarh at which the interests of all the gardens of this district were represented.

5 The managers unanimously voted that in their opinion no fault whatever was to be found with the present outstill system in Assam. This opinion was based on the following arguments—

1st—Coolies will drink and unless proper facilities are offered for supplying this want, illicit distilling in the lines will occur and increased drunkenness ensue. If such illicit distilling were to take place the constant persecution by the police in the coolie lines would disorganize and render discontented labour force on tea gardens.

2nd—It is advantageous that the country liquor shops should be located adjacent to gardens, as they are more under the control and supervision of the managers. The latter can always check the undue supply of liquor to their coolies—

1st by threatening to report the licensee to the Magistrate

2nd by sending in bottles of spirit supplied for analysis

3rd by importing rum and underselling the country spirit vendor

4th by the threat of bidding against the licensee at the next sale of the shop

Under the existing outstill system the licensees of the country spirit shops act to a certain extent as preventive police, as it is in their interest to report any illicit distilling that takes place in the villages situated in the area which their shop is supposed to serve. On the other hand I would note that the licensee would be afraid to report offences of this class occurring in coolie lines as the coolies would at once boycott his shop and ruin him.

As far as I have noted by observing coolies returning from the various *Adis* on Sundays, drunkenness cannot be called common and in my opinion is not on the increase.

"The spirit supplied is of fair quality and the average strength about 60 per cent underproof.

"The Kacharis brew *mada* (fermented rice liquor) to a large extent, and I am confident sell considerable quantities to garden coolies. This liquor is of a very harmless nature and pending the Chief Commissioner's orders on this point which has been the subject of separate correspondence I have not strictly enforced the limit of quantity of this liquor which can be legally possessed.

"I placed before the planters of this district the suggestions made in paragraph 9 of the Circular viz. that no coolie should be served with liquor except on a written or printed order from his manager and have to report that this proposal was unanimously condemned.

A manager of an estate with 1200 coolies remarked that it would take up all his time writing and issuing the permits while as neither the coolie nor as a rule the liquor vendor can read the permit would be useless.

"The licensees of country spirit shops are as a rule illiterate and employ a Babu or schoolboy to write up their bills."

I made special inquiries regarding the subject of Black Mondays and found that it was laughed to scorn and from an inspection of the *kassas* books of a considerable number of gardens I can state that, as a general rule as many tasks are performed on Mondays as on any of the other days of the week.

The Assistant Commissioner of Mangaldai, a sub-division of this district writes in the same sense —

As regards the extent to which drunkenness prevails amongst coolies I have no reason for supposing that it does so to any undue extent, or that it has of late been increasing. Illicit liquor is probably manufactured in the neighbourhood of tea gardens, though there is no instance as far as I know in the criminal records of this sub-division since 1880 of any such liquor having been detected in the possession of any garden coolie while there have been to my knowledge several convictions in the case of the outside public.

As a matter of fact the managers of tea gardens here rather prefer a liquor shop close to their gardens as they argue that Lenglais will get liquor no matter how far they have to go and if the garden is close to one of these shops the coolie is more contented and certain of staying than on a garden where he finds a difficulty in getting his favourite beverage.

* As regards the suggestion that no coolie should be served with liquor except on a written or printed order from his manager I have ascertained the opinions of the leading planters of this sub-division. No change whatever in the present system of open shops for coolies is desired. The plan moreover is one that would probably be found unworkable in practice as no manager even if he had the time would have the inclination to sit down and write passes for a large body of coolies scarcely one of whom would probably be able to read what was written while the passess themselves would in nine cases out of ten be equally unintelligible to the liquor seller. There would be no check on the amount of liquor given to each coolie as there would be nothing to prevent the passess being applied for by coolies who did not want liquor for themselves and made over to others who had not been able to get from the manager an order for as much as they wished. The proposal is not one which has been regarded favourably by the planters here. As moreover they are satisfied with the present state of things it is unnecessary to make any fresh suggestions.

14. The Chief Commissioner has in this letter confined himself to reporting upon the question of excise management as it affects the planters and their interests and the statistics required in your letter will be submitted as soon as they can be put together. The Chief Commissioner's report is less complete than he would desire to make but the reason of this is for the most part that the Deputy Commissioners have during the last two or three months been obliged to give all the time they could spare from their regular duties to an elaborate and exhaustive enquiry ordered by the Government of India into the general working of the labour laws and that it has been known that a more general enquiry into the excise system would be undertaken in the cold weather. On the general aspects of the excise question the Chief Commissioner has no more to say than he has already reported to the Government in my letter of August 31st and has included in his Resolution on the Excise Report for 1888-89, except that the further information he has meantime collected makes him more hopeful than he was in August that the result of the cold weather investigations may be to show that the establishment of a central distillery system in substitution for the existing outstill system may be found practicable in a considerable portion of the Province.

APPENDIX A

Dated Dibrugarh the 30th May 1889

From—GERALD FITZGERALD Esq (Hubwalla Company Limited)

To—The Officiating Secretary to the Chief Commissioner of Assam

I have the honour to acknowledge receipt of your favour of 8th instant, informing me that the Chief Commissioner had received a copy of a letter addressed by me to Messrs Finlay, Muir & Co, at their request in October last, on the subject of the working of the outstill system and was desirous to obtain information on the subject, and more particularly proof that planters had protested ineffectually against the licensing of liquor shops in the vicinity of their gardens, and that in a particular case, where Government tried to force a shop on land actually belonging to the garden the manager only won the day after a long fight.

I would have replied sooner, only I have been delayed somewhat in collecting information and opinion from planters of this and other districts, copies of whose letters or extracts therefrom I now have the pleasure to enclose. I think when they are read it will be allowed that I have fairly proved statements made in my letter to Messrs Finlay Muir & Co.

Regarding the case where Government tried to force a shop on land belonging to a garden, I regret to say that the planter to whom I wrote for particulars has not supplied me

with them, but I do not think I am violating any confidence by stating that it occurred on the "Nagagoolie" garden of the Upper Assam Company and no doubt full particulars could be obtained by referring to the Dibrugarh Court records. In Mr Barry's letter it will be seen that reference is made to a similar case which occurred on the Rangagora garden (also of the Upper Assam Company). Mr Barry writes—"The Superintendent or Manager of the Rangagora garden only succeeded after about two years' hard fighting through the Dibrugarh Court in having one ousted" (page 15 of enclosures).

Regarding cases where managers protested ineffectually against shops being licensed in the vicinity of their gardens I would refer to Mr Goodfellow's letter (page 14 of enclosures) Mr Jameson's (page 15) Mr Hogarth's (page 16), extract from Mr Gordon's letter (page 17), and from Mr Middleton's letter (page 17).

Mr Kirwan of Dom Dooma also had a long fight before he succeeded in getting the shop removed from off land to which he considered he had the prior claim for all purposes save road repairs.

I think the Chief Commissioner will be good enough to allow that if I wrote strongly in my letter to Messrs Finlay, Muir & Co, the copies of, and extracts from, the letters I enclose prove that I did not write carelessly.

I need hardly add that I was in no way actuated by any personal feelings towards individual Government officials nor I am very sure were any of the gentlemen who have so promptly supplied me with information on the subject.

It is the *system* that planters universally condemn. There is one thing very certain, and it is this—If there were no tea gardens, there would be no grogshops in Assam. With only the indigenous population to sell to it would be a case of "Othello's occupation gone," indeed for the grog vendor. The tea industry unwillingly supplies the motive power that produces the revenue in the shops of the unfortunate imbibers of the poison sold at our gates.

— — — — —

Dated Hologoori Dibrugarh the 16th May 1890

From—W N GOODFELLOW Esq

To—C FITZGERALD Esq Chubwa

Your letter of 14th instant to hand. I enclose copy of a letter which was printed in the *Englishman* in 1855.

Godfrey told me I had no redress but to buy the license and admitted that it was a hardship.

Since 1855 the grogshop has flourished, and although I do not know what was paid for the license for this year yet I am pretty sure that it will not be less than the amount paid in that year.

These grogshops are an unmitigated nuisance and serve no good purpose whatever. The Assamese do not drink and the few coolies settled in the district would not support a grog seller for every twenty five miles of country, or anything like it. Government seem to refuse to accept the fact that a coolie does not buy a glass of liquor because he feels that his system wants a fillip, but *only to get drunk* and Government is directly pandering to this vice.

— — — — —
To—The Editor of the *Englishman*

I was glad to see in your issue of the 10th instant "Britannicus's" letter on the evils caused by the sale of misnamed grog to the coolies in Cachar. Some two years ago you were kind enough to insert a letter of mine on this subject, under the *nom de plume* of "Tea planter," which I hoped would raise a discussion, but it only drew forth one letter endorsing what I had said.

The case of this garden is a perfect example of how little Government really care for the welfare of the coolies they make such a fuss and pother about.

This garden is situated on the Sadiya road, and has a labour force of about 850 adults. Inside, &c, farther from the Sadiya road than this garden, is another larger one, with an adult labour force of about 1,700 the two gardens forming one block. On the Sadiya road just facing my garden, a grog shop has been established, wholly and solely for the sale of bad liquor to the coolies of these two gardens. The traffic up and down the road is mostly by train,

so that the grog seller makes little or nothing by his sales to passengers, and the nearest other garden is four miles off, which has a grogshop much nearer to it than this one, and so is not likely to buy from the one in question

The other day the license for this shop was sold for the enormous sum of Rs 180 for one year. This means nearly one hundred rupees profit per mensem to pay for the license alone. Of the 2,550 adults on the two gardens, nearly half, comprised principally of women, do not drink, or only a little, so that the profit is made out of about 1,300 coolies, and at the expense of their health, and of the peace, order, and discipline of the factory.

I have complained verbally and in writing to Government officials, and although they admit the hardship they can give no hope of redress except I buy the license myself, that is to say, that, in order to protect the health of my coolies, I am to be taxed by Government to the extent of one hundred rupees a month, or possibly more, as there would be more competition for the license. Considering the wild propositions made by Government men for the welfare of the coolies, the cost of which would have to be borne by the planter, the collections of revenue from the sale of a deleterious compound that would not be drunk by any one but a coolie is disgraceful. In fact disgraceful is hardly strong enough an adjective for such conduct.

The 17th April 1885

W N GOODFELLOW

Dated Sealkotee Tea Estate Dibrugarh, the 16th May 1889

From—JAS JAMESON Esq

To—G FITZGERALD Esq

Yours of yesterday's date with enclosure

The only case I know of where a rum shop was kept against the protests of the garden managers was a shop on a piece of Falthoo land between the grants of Hugrijan and Bahjan. This shop was kept by a man Carie. I know Ramage and Strangways frequently protested against the shop being kept there, but the then Deputy Commissioner said he was powerless to help them.

As regards my own garden, I find a good few of my coolies get roaring drunk on Sunday but very few are out at their work on Monday morning, and they do not seem to suffer from any ill effects of their debauch of the previous day. Last year, however, I lost a boy, who died from having drunk *three bottles* of rum on a Sunday. He died on the following morning. I mentioned this in the half yearly return but of course no notice was taken of it, as by Government's own rules the shopman can sell, I think, five bottles to any one man.

N B —Mr Jameson informs me that he was present at a meeting between Mr Strangways and the then Deputy Commissioner when the latter expressed himself powerless to interfere. Mr Strangways is at present at home on leave. Mr Ramage has left the country —G F

Dated Dinjan Tea Estate the 23rd May 1889

From—PETER BARRY Esq

To—G FITZGERALD Esq

Apologising for the delay, I have now the pleasure of replying to your letter of the 14th instant, on the outstill system, which came duly to hand with enclosure (copy of a letter from the Chief Commissioner's office).

Your opinion that the outstill system, as at present conducted in Assam, is objected to by the majority, if not by the entire community, of tea planters is certainly a well founded one and your action in having the matter brought to the notice of the Chief Commissioner is worthy of commendation. The only instance when a planter had difficulty in getting a still removed from the immediate vicinity of his coolie lines and *off his own land*, that I am cognizant of, occurred in this, the Rungagora, district. The Superintendent or Manager of the Rungagora garden only succeeded after about two years' hard fighting through the Dibrugarh court, in having one ousted, and at the last the owner of the still only left when compelled to do so by the police in person.

If the stills were placed at a considerable distance from gardens where the coolies could not have easy access to them, if they were kept under strict police supervision and compelled to sell wholesome liquor in reasonable quantities, even then they would be an unmitigated evil, but, conducted as they are at present, almost invariably situated where a large "hát" is held, quite close to gardens, without restriction as to the quantity or quality of the stuff sold by them, they are a veritable curse to tea gardens and to the coolies themselves.

Though not in a position to prove it I am satisfied in my own mind that many coolies get poisoned by an overdose of the vile stuff supplied by the outstills.

Trusting some good may result out of your correspondence with the Chief Commissioner

Dated Talup Dibrugarh the 19th May 1889

From—J ALSTON Esq

To—G FITZGERALD Esq Chubwa

Yours of 14th with enclosure to hand. As far as my knowledge goes, planters are almost unanimous in their condemnation of the outstill system. The misery of the thing is that revenue may stand in the way of getting rid of what is a source of great and increasing harm to the coolie population in this part of Assam. Drunkenness, so very rife now a days amongst our coolies, is to a great extent in consequence of the reckless selling of liquor of the vilest description from these shops, which drunkenness brings in its train rowdyism amongst the coolies unheard of in the days when most planters kept decent rum for the use of their own people. In any of the too frequent rows between coolies, investigation generally shows that the liquor shop in the background is answerable for the affray. It is impossible to check the vendors, who supply liquor to all and sundry quite irrespective of the condition they may be in, whether drunk or sober. All the vendor cares for is to make a sale. The general health of the coolie suffers terribly from these excesses, and cases are not unknown of fine, strong healthy coolies actually poisoning themselves with liquor. Only last Sunday I found a wretched boy lying dead drunk on the roadside. I had him carried into hospital and seen to at once, and undoubtedly it was only the prompt attention that saved his life. This was an extreme case, but others as bad happen. I have always inveighed against this crying evil, but I cannot recollect officially protesting against the system, having been under the impression that on the score of revenue Government would not entertain the idea of doing away with what I can only call a veritable social evil as far as garden coolies are concerned.

P S—I have handed your letter and enclosure to O'Brien

Dated Khobong Dibrugarh the 19th May 1889

From—R O'BRIEN Esq

To—J ALSTON Esq

Your letter and FitzGerald's enclosure to hand. What the Chief asks for is particulars of any case or cases within our knowledge in which planters have ineffectually protested against the licensing of grogshops in their close vicinity. I have a dim recollection of having heard several cases of the kind, but can't cite any particular instance, but I think Gordon, of Tingrai, when in charge of the Mangaldai Tea Company, had a case in which he or his medical officer traced the death of some of his coolies to the indiscriminate sale of vile grog by one of those outstill *wallahs* within a stone's throw of his garden, and, as to redress on his appeal to the court I think he was told that all they could do would be to sell him the grogshops which, I believe, they eventually did. That planters are unanimous in condemning grogshops close to their gardens I think FitzGerald ought to have no difficulty in proving. This one beside me here I know is a curse to me, and I had to get one of my coolies, by name Horrock Singh, carried home from the middle of the road close beside it the other day in a state of unconsciousness, and I was within an inch of driving over him in the dusk of the evening. Appeal! I would appeal till all is blue, if I thought my appeal would be listened to by a Government that is deaf to the appeal of all England against the nefarious opium traffic conducted here, and they are not likely to relinquish one tittle of their revenue to please us by

removing the grogshops to a decent distance from our gardens where the consumption being less, they will naturally get less money for it I tell FitzGerald I am with him and send him this letter. Gordon is sure to help him

Dated Jaipur Dibrugarh the 17th May 1889

From—HOGARTH Esq Jaipur Tea Estate Limited

To—G FITZGERALD Esq

Thank you for the copy of the letter from the Secretary to the Chief Commissioner of the 8th instant

With the exception of the notorious Dooom Dooma case I doubt your getting in any records of protests against the liquor shops. The Government showed such a very determined force in the matter under the plea of "want of revenue," that planters saw protesting was only waste of time and adopted protective measures in taking up any land likely to be spotted by Government as suitable (financially) for a shop. I myself have done this and with a partial success. Another reason is that Government officials won't answer letters from tea planters, they won't even acknowledge receipt of them and effectually stifle complaints by this means. I have made complaints about our liquor shop to coolie inspectors. I have complained that the mixture sold as "sarkari grog" is not only made no good to our people, but that our attempts at doctoring and feeding are discounted by the near proximity of the grogshop. The stereotyped reply is—'You have a remedy in your own hands by buying up the shop'. And, mind you, this is one of the so called unwholesome gardens that the Government put in the "black list," and very kindly published in the *Indian Planters Gazette* in March. I enclose a letter from our Jaipur grogshop. The shop used to be in the bazar and the road to it having a rather tawdry reputation, acted against large sales. A new man took the license up last year and has been allowed to open the shop within a few yards of our garden. I had very serious complaints about drunken coolies in the lines and actually found grog being taken to the hospital. Last pay day I found the grog seller in the lines trying to get money out of the coolies. I had him turned out and threatened to prosecute him for trespass. The result is this enclosed letter in which he says my coolies owe him Rs 50.

I don't think the Chief Commissioner goes far enough when he only refers to protests being ignored. Every one knows that Assamese don't drink spirits and the sale depends on the imported Bengalis, and I think we have a right to expect to be consulted on a matter of such vital importance.

Dated the 17th May 1889

From—HENRY HANNAY Esq Wilton Tea Company Limited

To—G FITZGERALD Esq Clubwa.

Your letter of the 14th instant to hand enclosing copy of a letter addressed to you by the Secretary to the Chief Commissioner of Assam on the working of the outstill system.

I have never personally made any complaint in one of these liquor shops being placed near a garden but my experience of them is that they do the greatest harm, and more than the Assam Government can imagine.

1st—They lead to excessive drinking and quarrelling in the lines amongst a set of men who are naturally very quiet.

2nd—There is no arrangement made for inspecting these shops, and there is liquor sold from them that is to a large extent the cause of sickness amongst coolies which could otherwise be avoided.

The liquor I refer to is the usual country rum adulterated in a way that makes a coolie drunk in 10 minutes. Mr Moran, of Khonikoi has had this spirit analysed, and could let you know about it.

There is one of these outstill shops between this station and the Dijnan bridge. Beyond this bridge there is a small patch of tea which I have to cultivate and pluck. If I send men down to hoe there, there are sure to be one or more come back drunk, and the same with women sent to pluck.

Summaries of letters prepared by Mr FitzGerald and enclosed in his letter

MR. KIRWAN, Superintendent of the Dooom Dooma Tea Company, writes—

"As regards the system I have always condemned it and it is my opinion that it leads to a great deal of drunkenness, and thereby affects the health of the coolies where shops are situated too conveniently to the gar-

dens To this effect I wrote to my Agents with a view of the Tea Association taking the matter up and bringing the planters views as a body before Government as in my opinion most of my neighbours objected to these same groghops for the same reasons as I did himself As regards my individual case it was this—The Deputy Commissioner at the time wanted to put up a groghop just outside my garden on the 55-feet from centre of Trunk Road which he considered was Government land I objected as I contended this land was only for purposes of road repairs and that if not required for that I had a prior right to the land as buildings in front of my road frontage would be a great nuisance to me. Well we fought the matter and eventually I won and the groghop vanished The matter in the end was settled amicably between the Deputy Commissioner and myself and I have never since heard anything about it

MR GORDON Manager of the Timgai Tea Company, Limited, writes—

I have had no trouble much with groghops in this district for the simple reason that they are a good way off me 9 miles in either direction but, when in Mangaldai I had one planted almost at my very door and all my remonstrances were of no avail even an interview in 1883 with Mr Elliott the then Chief Commissioner did no good If I had a shop placed close to my garden I should try and have it removed It tends to drunkenness and generally demoralises your coolies and my experience has been that given a groghop within easy access of your garden you may depend on a large amount of sickness

MR. HOLMES, Superintendent of the Brahmaputra Tea Company, writes—

I have never protested against groghops officially I have often pointed out to the Magistrate the evils arising from the sale of country spirits That it is a curse to the country there can be no denying and I would be very glad to see the outstill system done away with Our coolies are simply being ruined by it and the sickness and death rate on some of your gardens very much increased since the system came in force.

MR WOMAN Manager of Khonikor Estate, writes—

There is not the slightest doubt but that planters condemn the outstill system but we can do nothing to stop it At Rangagura (K G bazar) drunkenness got so bad in 1885 that there was one case of death A man got hopelessly drunk at the shop he was carried to Guirjan never recovered consciousness and expired in a few hours I had some of the liquor sent in to Godfrey to have examined but there was nothing in it Most probably I never got the stuff sold to the coolies The real poison is drunk on the premises and never allowed to go out Stramonium I am convinced is used in drugging the coolies

DR O'BRIEN, Managing proprietor of Beheading Estate, writes—

"Providence has been good enough to me to spare me the infliction of a groghop in my neighbourhood Ever since I came to Assam there has not been any of those cursed dens near me Such being the case I have had no personal experience (except from hearsay) of the baneful effects of these wretched groghops on the coolies

MR MIDDLETON, Manager of Nahoikattia Estate writes—

The shop here is about 300 yards from my bungalow Fortunately for me my coolies are not great supporters of it as they use opium freely and so the shop gives me very little annoyance My coolies have a whole some dread of the grog as several who got drunk when the shop was first established fell victims to cholera in the cholera year and I have had two cases of death since quite traceable to the groghop There is little use our taking care of the water our coolies drink so long as these groghops are allowed to dilute the spirit with any filthy water that may be handy and the spirit is not strong enough to correct the impurities I certainly protested most strongly against a license being given for the shop here pointing out to Mr Godfrey Mr Bolst Mr Driberg and lastly to Mr Lea the nuisance it might become and the injury it had already done the estate detailing the cases of supposed cholera traceable to the groghop to Mr Bolst and Dr Whitwell during their inspection visits The only reply I got from the Deputy Commissioners was—If you don't like the shop being licensed buy it in yourself These words were used by two of the above named gentlemen and one added—Why should I lose revenue to please you? Of course I could say no more

MR PRIOR, of Dholajan Estate, writes—

I look upon such shops as the curse to this country and being the cause of all rows on gardens

MR HAINWORTH Manager of the Jamirah division of the Jokai Company, writes—

Grogshops all the same are a curse to the country and it would be a good job if they were got rid of They are the cause of constant rows and broken heads besides robbing of the coolies The one at Boorboor is a nuisance to me and it is seldom a Sunday passes without a row of some sort I had to put a police case against that man for selling in my huts and he got fined for it and the man that owned it had the cheek to write to me after that and ask me to help in collecting his bad debts for grog from my coolies These grog shop people not only give it on credit but receive stolen property from coolies to pay for it

MR BLAMEY, Manager of Romai and Tippling Tea Estate, writes—

I have always been against these native groghops They sell such a lot of the muck at such a small price while a small quantity gets a strong man drunk and helpless, or if not helpless they kick up fearful dis-

turbances Last year I had two coolies laid up for weeks through a drunken spree at the Sessa grogshop. They nearly killed each other. On Sundays I have seen sometimes full a dozen men and women on the road in all positions.

MR JACKSON, Superintendent of the Jokai Company, writes—

I have never heard of any protests being made except in the papers nor have I ever made any. I now quite agree with you as to the spread of drunkenness amongst coolies since this system came in vogue. When I first joined tea coolies were comparatively sober. Now the Sunday afternoon is spent regularly at the grogshops by many of the best coolies and Sunday night rows and Black Monday are regular institutions. I believe the system is responsible entirely for this and has done more harm to coolies than all the brutal planters put together.

THE HON SIDNEY PARKER of Oaklands Estate, writes—

There is no doubt in my opinion that rum shops are bad things. I fancy everyone acknowledges that. There was one when I came to the garden on my land and I promptly turned it off.

MR MACNISH, Manager of Greenwood Tea Company, writes of these shops as—"Bringing a curse upon the tea industry in particular." "Planters are, I think, unanimous in condemning the system."

MR WATTS, Manager of Mokalbari Tea Estate, writes that—"the coolie spends pretty well all he has earned in a month" (at the grogshop). He has also had cases when the man has been under the influence of grog from these shops, and has almost murdered his wife, rendering her "incapable of work for months."

Dated 16th July 1886

From—The RIGHT REVEREND THE BISHOP OF LONDON President to the British and Colonial Temperance Congress, London

To—The RIGHT HONOURABLE THE EARL OF DUFFERIN KP GCB GCMG Governor General and Viceroy of India.

In the name and on behalf of the British and Colonial Temperance Congress now sitting in London I have the honour to address you on a subject of the greatest importance to the vast native population of Her Majesty's Indian Empire, over the government of which you so worthily preside

It has been brought to the knowledge of the Congress that habits of intemperance are greatly on the increase in Bengal and other parts of India, and in Burma and that this is largely due to the extension of spirit licenses granted for purposes of excise revenue. The Congress has been informed that the amount of excise revenue in India from spirits has more than doubled in the last ten years, and that this is largely due to the system by which the right to license "outstills" is farmed to the highest bidder, and directly leads to the establishment of shops for the sale of liquor in large numbers of places where till recently such things were unknown, in defiance of native opinion and unhappily spreading misery and ruin among many families of the industrial class

The Temperance Congress is profoundly concerned at hearing that, notwithstanding the well known fact that both the religious and the social customs of India during many centuries have frowned upon the use of intoxicating drinks and that in the greater part of India their use has been practically unknown, a change fraught with so many evil consequences should have been introduced under British rule and should be to any degree directly fostered by the fiscal system to which I have referred. And in their name I have to beg very earnestly that Your Lordship will cause full enquiry to be made and will take such steps as will check the serious growth of intemperance now going on and by such means as the wisdom of your Government may consider best may effectually diminish and in many cases entirely remove the temptations to indulgence in this degrading and destructive vice

No 70 (Revenue) dated 12th August 1886

From—The Secretary of State for India

To—The Government of India

I forward herewith for the consideration of Your Excellency's Government copy of the Memorial from British and Colonial Temperance Congress dated 16th July 1886. The correspondence noted in the margin regarding the alleged increase of intemperance in India. As the report of the Commission on excise administration in Bengal is now before you, it would seem desirable that in replying to the present despatch you should intimate what action you propose to take in regard to the several proposals submitted to your Government by the Commission in question.

Dated 16th July 1886

To—The RIGHT HONOURABLE THE EARL OF KIMBERLEY Her Majesty's Principal Secretary of State for India

Memorial of the British and Colonial Temperance Congress

RESPECTFULLY SHEWETH —That your memorialists have learned with profound regret that habits of intemperance among the natives of many parts of India and of Burma are greatly on the increase, and that this is largely due to the extension of spirit licenses for the purpose of revenue, in districts and in places where the taste for alcoholic drinks did not previously exist, and where native opinion is entirely adverse to their use

Your memorialists believe that the system by which the right to license "outstills" is farmed to the highest bidder has led to the introduction of drinking habits among an industrious population in defiance of native opinion, has been the means of bringing many families to beggary and ruin and if persisted in, must produce widespread misery among large portions of the people under our rule in the East

Your memorialists therefore entreat that Your Lordship will cause full enquiry to be made and if the evils which your memorialists have pointed out should be found to exist that no time may be lost in applying an efficient remedy, the honour of England, no less than the welfare of the people of India, being seriously involved in the issue

Dated 10th August 1886

From—J A GODLEY Esq Under Secretary of State for India

To—The President British and Colonial Temperance Congress London

I am directed by the Secretary of State for India in Council to acknowledge the receipt of your memorial of the 16th ultimo, calling attention to the increase of intemperance in India and praying that some steps may be taken to remedy this state of affairs

In reply, I am to inform Your Lordship that Sir Richard Cross will reserve any expression of opinion on the statements in the memorial until he is in possession of the views of the Government of India, to whom it has been referred

No 166 dated 25th June 1897

From—The Government of India

To—The Secretary of State for India

We have the honour to acknowledge the receipt of the Despatch from Lord Cross, No 70 (Revenue, dated 12th August 1886, containing papers received from the British and Colonial Temperance Congress. The Congress have been informed that the increase which recent years have shown in the Excise Revenue of India is due to a system which directly leads to the establishment of shops for the sale of liquor in large numbers of places where till recently such things were unknown" and that the fiscal system adopted by the Government in this country by affording facilities for drinking "in defiance of native opinion is unhappily spreading misery and ruin amongst many families of the industrial class" They express their concern that the use of intoxicating drinks which they believe to have been practically unknown in the greater part of India should have been introduced under British Rule

2 Desirous of obtaining for Your Lordship the fullest and most recent information on the subject we referred these documents to the several Local Governments for report, and we have obtained in reply a mass of information bearing directly on the subject, of which we have caused an abstract to be prepared in the Note which forms the enclosure to this Despatch

3 Your Lordship is aware that few subjects connected with Revenue Administration have of recent years obtained greater attention at the hands of the Government than questions relating to Excise Administration. In each of the three larger Governments, Bombay, Madras, and Bengal, the Excise system has, within the last six or seven years, been completely examined in its operation and in its effects. These examinations have been made under the instructions of the Local Governments, and in direct communication with us, and the principles on which they have been based, and which have been unanimously accepted by all the authorities concerned have been these, that liquor should be taxed and consumption restricted, as far as it is possible to do so without imposing positive hardships upon the people and driving them to illicit manufacture. The facts now placed on record show that in this policy the Local Governments have been completely successful, and that the great increase of Excise Revenue in recent years, which the Congress take as evidence of the spread of drinking habits, really represents a much smaller consumption of liquor, and an infinitely better regulated consumption than the smaller revenue of former years

4 It should be noted, to begin with, that the Congress are in error in thinking that the position of the Government of India is that they are in the midst of a universally abstemious population, who, if left alone, would know nothing of intoxicating liquor, and who have been introduced to it only by measures adopted by the British authorities. It is true that both the Hindu and the Muhammadan religions denounce the use of spirits, but the classes whose habits of life are framed with a strict regard to religious or social restrictions form in India no larger portion of the population than in other countries. In several parts of India Nature produces in great abundance the material for distillation of spirit, and there is not the slightest reason to imagine that in the days of Native Administration when the signs of authority were few and far between the Indian populations refrained from indulgence in a practice which it requires the constant watchfulness of the British Administration to prevent. The

prevalence of spirit drinking in ancient Hindu times is the subject of a paper by Dr. Rajendralala Mitra, who is a well known authority on all matters relating to Hindu antiquities. This paper is summarized in paragraph 11 of the enclosures, from which it will also be seen that under the Muhammadan Administration, which immediately preceded the British Rule the facilities for drinking were very much greater than have ever since existed, and the prevalence of drinking habits quite as much complained of. The reports by the Chief Commissioner of the Central Provinces and of Assam prove that it is precisely those tribes and races which have been least accessible to the influences of British Rule which are most addicted to intoxicating drinks and drugs.

5 We have at the present day ample evidence on this very point in the conflict between the British and Native Excise systems wherever British and Native territory meet. These are the only points where the British system breaks down, because the restrictions imposed upon manufacture and consumption on the British side of such frontiers are not met by equivalent restrictions on the other side. One of the main difficulties which the Excise authorities have to meet is that of excluding from British territory the more lightly taxed and more easily obtained spirit available in Native States and the British Government have in many cases (mainly in Bombay) bought up the Excise rights of Native States in order that by imposing on the people of Native States the same restrictions to which those dwelling in British territory are subject they may maintain the restrictive system on which the British Excise Administration is founded.

6 The information therefore which has reached the Congress on this subject is entirely erroneous. The Governments in India are not set in the midst of an abstemious people from whom they can realize no Excise Revenue unless they place in their way temptations to drinking, which would not otherwise exist. On the contrary it is only by strong preventive establishments that illicit distillation can be prevented. The great increase in the Revenue to which the Congress allude does not mark the extension of drinking habits but is the result of a great and general increase in the rate of tax, which it would have been entirely impossible to realize but for the great improvement in preventive measures which has accompanied it. In fact, the ability of the Excise Department to prevent illicit distillation is the only limit which is imposed in practice to increase in the rate of taxation.

7 The Congress are also misinformed in connecting this increased revenue with "the system by which the right to license outstills is farmed to the highest bidder." In scantily inhabited tracts, and in places which border upon Native States, a system of this kind is employed as providing the only means by which a tax of any kind can be levied upon the consumption of spirits, these are places where the Government has no choice between untaxed distillation and trade and the system of farm to which the Congress allude. But outside these very narrow limits the system may be described as obsolete. The object of the Excise Department is to tax every gallon of spirits, first, by a fixed still-head duty, which is regulated at the discretion of the Government, and secondly, by a license fee for retail sale, which is usually determined by competition for the privilege of sale.

8 The "outstill" system as it is understood in India, is not a system by which, on payment of a lump sum the distiller is free to brew as much spirit as he likes and sell it wherever he likes. The duty is levied upon a strict calculation of the number of gallons which the still can produce, and the conditions both of distillation and of sale are carefully regulated with reference to the existing local demand. Shops are established where the Administration and not where the licensees consider them necessary, the police and the municipal authorities being consulted regarding them.

9 Before passing on to give actual statistics of the consumption, it must be remembered with what large tracts of country and with what a large population we are dealing. Judged by a European standard the people of India are a remarkably abstemious people. Drunkenness in the English sense of the term hardly exists in India. Writers whose comparisons are based on Oriental experience describe as drunkenness and as spread of misery and ruin a condition of things which, if it existed in England, would be regarded almost as a millennium of temperance. The average consumption in India is only a bottle or a bottle and a half of spirits a year for every adult male, and in some

provinces is even less than that. It may be conceded that, however small the rate of consumption any increase of it is equally to be deprecated, but at the same time in dealing with subjects such as the present it should be borne in mind that such terms as "drunkenness," "drinking classes," and "spread of drinking," when used by natives of India or in connection with Indian Administration, bear a meaning wholly different from that which they convey to a mind familiar only with the English aspects of the temperance question.

10 The papers submitted by the Government of Bombay give very ample statistics of the Excise Administration. They shew that during the ten years ending 1883-84 the number of shops in the whole presidency was reduced from 3 440 to 2 945. Taking the town and island of Bombay the still head duty was raised from R1 to R $\frac{1}{4}$, and the consumption reduced from 900,000 gallons to 700,000. Similar statistics are given for other large cities and populous tracts and it is shewn that, through the operations of Government, the rate of tax has been increased three fold and the selling price by 60 per cent.

11 In the Presidency of Madras a Committee appointed in 1883 revised the whole system of excise, their principle being to levy as high a duty as possible without causing illicit distillation. The effect of the increase of duty has been to reduce the consumption from 1,200,000 gallons in 1883-84 to 1,000,000 gallons in 1885-86.

12 In Bengal, the number of shops for sale of liquor was allowed in 1882 to increase as high as 39 000, but the stricter measures recently adopted have brought the number down to 27 000. The number of shops for sale of drugs has decreased steadily from 1871, the number in that year being 16 600, and the present number being 6 000.

13 In the North Western Provinces a considerable increase of consumption is shewn, but part of it is due to the suppression of illicit manufacture. As regards the rest it is attributed in the opinion of the officers best fitted to judge to the marked increase of material prosperity among the lower classes. In 1884, the Local Government discussed the subject at length in a published Resolution insisting upon a policy of taxation and control of the consumption.

14 In the sparsely cultivated region of Burma, there are special difficulties in suppressing illicit distillation which is found inevitably to follow restrictions on sale and high taxation. There has been a large decrease in the number of shops during the last five years during which probably the Administration has felt itself more able to prevent the illicit traffic which such restriction in that country would naturally give rise to.

15 Similar detailed information is given in the enclosures with reference to the Punjab, Central Provinces, Assam, and the minor provinces directly administered by the Government of India. In all of them it will be seen that the leading object of the Administration is to impose restrictions, as far as possible upon consumption.

16 In short the Temperance Congress—starting from the erroneous assumption that liquor traffic and liquor consumption are unnatural in India and would not exist but for the state of things created by the British Administration—have formed the conclusion that the mere orders of the Government are sufficient to confine the consumption within any desired limit, and that the Government is responsible for not drawing that limit much closer. The real problem, it will be seen, is much more difficult. There is a point at which restrictions on consumption are inevitably followed by illicit distillation—a point which varies in every region, according to the habits of the people, the sparseness of population, and the nature of the country and its productions. The papers now forwarded to Your Lordship amply shew that the object which the various Governments have in view is the adaptation of the various methods of Excise Administration to the different conditions which present themselves, and the imposition of as great restriction as circumstances in each case permit. In our opinion the papers are a record of success in the solution of this difficult problem.

Alleged Increase of Intemperance in India

In August 1886 we received a letter, dated the 16th July 1886 from the President of the British and Colonial Temperance Congress,
 D. ry N^o 6915 dated the 16th August 1886 of the British and Colonial Temperance Congress,
 London, stating that

"it has been brought to the knowledge of the Congress that habits of intemperance are greatly on the increase in Bengal and other parts of India and in Burma and that this is largely due to the

extension of spirit licenses granted for purposes of excise revenue. The Congress has been informed that the amount of excise revenue in India from spirits has more than doubled in the last ten years and that this is largely due to the system by which the right to license outstills is farmed to the highest bidder and directly leads to the establishment of shops for the sale of liquor in large numbers of places where till recently such things were unknown in defiance of native opinion and unhappily spreading misery and ruin amongst many families of the industrial class.

The Temperance Congress is profoundly concerned at hearing that notwithstanding the well known fact both the religious and the social customs of India during many centuries have frowned upon the use of intoxicating drinks and that in the greater part of India their use has been practically unknown a change fraught with so many evil consequences should have been introduced under British rule and should be to any degree directly fostered by the fiscal system to which I have referred.

2 The President of the Congress (the Bishop of London) begs that full enquiry may be made into the matter, and that steps may be taken to check the serious growth of intemperance in India.

3 We also received a Despatch from the Secretary of State No 70 (Revenue), dated the 12th August 1886 forwarding a copy of correspondence with the British and Colonial Temperance Congress on the same subject and asking to be informed as to what action the Government of India will propose to take in regard to the several proposals submitted by the Excise Commission Bengal.

4 We also received a copy of a letter, dated the 20th November 1886 addressed by the Reverend Thomas Evans to Mr Samuel Smith M P, in which it is stated that the Board of Revenue have found out that one way to get money is

to encourage the drink trade and to put facilities before the people generally to take to the habit of drinking in order to push on the trade and to get in a larger revenue so that really the Indian Government is guilty of the crime of pushing a trade for fiscal objects which is fast spreading the terrible evil of drinking and drunkenness throughout the country. In Bengal when they found that the old central distillery system did not increase the excise revenue as rapidly as they could wish a Member of the Board Mr Buckland proposed to the Government of Bengal to introduce the *privat* stills called the outstill system by which native distillers were at liberty to open their own stills and manufacture as much as they liked and what they pleased by paying a monthly rent to the Government for permission to manufacture and sell. This brought the liquor down from 2 shillings or so per bottle to about 2 pence and the stills multiplied a hundredfold. The consequence was there was a regular rush for the drink from all classes.

(Mr Buckland, it should be remarked left India finally in April 1881.)

5 The Reverend Thomas Evans also states that the Commission appointed to enquire into the excise of country spirit in Bengal

resulted in a recommendation to abolish the outstills in all the chief towns and go back to the sadder or central distillery system as drunkenness was spreading and this so far was an improvement but only a very partial one for the vice is spreading still.

6 He suggests the following remedy—

First—the still head tax should be raised as high as possible as also the license on all the shops for selling and

Secondly—local option should be introduced for now the population have no voice and liquor shops multiply as fast as the traders can make them pay and the Government get increased revenue.

7 The Congress do not state the source of their information. The statement that the population of British India pay nearly twice as much taxation upon the intoxicants they consume as they did ten years ago is not far from correct. The excise revenue was about £2,800,000 in 1871/2 till 1873/4 it gradually increased to £2,600,000 in 1878/79 and since that year the rate of increase has been much more rapid the amount in 1886/87 being £4,265,600. But the information received by the Congress that this increase is solely due to the system by which the right to license outstills is farmed to the highest bidder is certainly incorrect.

8 The increase of revenue it will be seen from this note, is in great measure due to the prevention of smuggling by better administration. It is due also in part to increase of population and to improved means of communication. But it is in very large measure due to the fact that the last eight years have been years of extraordinary agricultural prosperity.

9 The outstill system referred to by the Congress, existed in past times, but the history of the period during which the increase of revenue has taken place is the history of a practically complete supersession of it by better methods of excise administration. The alleged system, in fact, belongs to ancient history and is confined at present to a few wild outlying tracts where there is no option between allowing the distillation and consumption of spirits to go altogether untaxed, and giving the business in farm to some person who would at least take care to collect some revenue and would have a personal interest in preventing illicit consumption.

10 It was not from any inability to give an immediate and complete reply on the subjects dealt with by the Congress that the Government of India preferred to collect anew the statements and opinions of Local Governments upon the questions raised. It is well known in India at least, that during the last ten years, and especially during the last five all the principal Governments have been giving the greatest attention to the question of excise administration. There is hardly any department of the revenue administration in India in which the

Government in India can show a record of greater success, whether the question is looked at from the purely fiscal point of view or with regard to its social aspects. The result of the references to the Local Governments has been to shew, in very considerable detail, that the various Governments of India in respect of their excise administration have been extremely successful in combining a great improvement of the revenue with severe restrictions on the consumption of the liquor from which it is derived.

11 It may be of advantage, as a matter of some antiquarian interest and with reference to the statement of the well known fact that both the religious and social customs of India during many centuries have frowned upon the use of intoxicating drinks, and that in the greater part of India this use has been practically unknown," to commence with a quotation from the Report of the Bengal Excise Commission —

7 *The use of spirits among the ancient Hindoos* — Dr Rajendralala Mitra in a very learned and interesting paper contributed by him to the Asiatic Society's Journal Volume XLII part 1 for 1873 shows conclusively by a profusion of instances taken from Sanscrit literature ancient and mediæval, that spirits and other intoxicating drinks have been extensively used in India at all times and by all classes. He states indeed that their use had been condemned by moralists and lawgivers but he proves that rice spirit was sold and drunk and used in sacrifices in the earliest Vedic times that the leading characters of the Mahabharat were addicted to strong drinks that the Ramayana frequently notices spirit drinking with evident approbation that in the time of Kalidasa drinking seems to have been very common not only among men but even among women of high rank that the Puranas abounded in descriptions of spirits and of drinking and that the Tantras afford the most indubitable proofs of a strong attachment on the part of a large section of the Hindoos to over indulgence in spirituous drinks. He also gives descriptions of the different kinds of spirits of the materials from which they were made and of the manner of making them which will be referred to in succeeding parts of this report. He does not however write on the question of their being made a source of revenue in Hindoo India and it is understood that he is of opinion that they were not taxed. Other authorities however of great weight are of a contrary opinion but there seems to be no direct evidence on this point beyond the alleged fact that all articles sold in shops were subject to taxation. Now in the Buddhist drama Naga Nanda there is mention of a spirit shop and there are similar references by Kalidasa and elsewhere noticed by Dr Rajendralala. There are also many references to the use of spirit in Buddhist works and it was stringently prohibited in Buddhist scripture. Reference to the subject will be found in Hodgson's Languages Literature and Religion of Nepal and Thibet in Spence Hardy's Life of Monachism in Bishop Bigandet's Life or Legend of Gautama and in the second volume of Burnouf's Lotus de la Bonne Loi.

8 *Excise under the Moghul Emperors and up to the resumption of the sayer in excise in 1790* — In Gladwin's translation of the Ayeen Akbary paragraphs 288 and 289 there is a list of taxes which were remitted by Akbar among which were taxes on salt and spirituous liquors but both these taxes as well as several others of those enumerated in the Ayeen Akbary must have been subsequently re imposed for they are included in the sayer of later fiscal statements. It appears from Mr Sheristadar Grant's Analysis of the Finances of Bengal written in 1789 and from Mr Short's Minutes that in the accounts of the revenues of Bengal as settled by the Nawab Jaffir Khan in 1722 A.D. and confirmed by his successor Sujah Khan seven years afterwards the taxes on spirituous liquors were treated in two ways. In some parts of the country they were realised by the zemindars and then formed part of the sayer which was consolidated with the mal in the total assessment. In other parts they were collected by what Mr Grant calls the more immediate temporary officers of Government and were then partly included in the Chunakali mahal one of the great divisions of the separately managed miscellaneous revenue in Mir Jaffir's system and partly shown under other headings. This distinction was clearly maintained up to the assumption of the Dewany by the East India Company in 1863 and it may be gathered from the section of Mr Grant's Analysis relating to the sayer of the dewany territory that it existed in some form at the date of his report. This opinion seems also supported by allusions in the early Regulations to a separate system of excise management obtaining in the cities of Moorshedabad Patna and Dacca. It does not appear clearly what the system was but in the tracts where the sayer was collected by the zemindars it is probable that there was a practically unrestricted system of outstills paying very low rates in many places though it may be conjectured that the ordinary rent was not less than Rs 10 monthly or the equivalent in liquor when required for social or ceremonial purposes in Behar and parts of Bengal. The price of spirit under these arrangements was less than it has ever been anywhere in Bengal since the modern excise system was introduced in 1790 as appears from a passage in a description of the mohwa tree in Behar written in 1785 by a Lieutenant Hamilton. That officer states that the mohwa flowers being fermented yielded by distillation a strong spirit which the people sold so very cheap that for one pie (about a half penny) might be purchased no less than a cutcha seer (about a quart bottle) with which any man might get completely drunk. Lieutenant Hamilton also stated that the mohwa flower was in his time exported from the jungly tracts where it grew wild to Patna and other places in considerable quantities. This statement regarding the cheapness of spirit is corroborated in a paper written about the same time by a Mr Keir from which an extract will be made in a subsequent chapter of this report and it would appear that complaints were then rife about the spread of drunkenness among the lower classes of the people. These complaints apparently decided the Government upon the resumption of the sayer on spirituous liquor.

12 The fact that the British administration is not chargeable with the introduction of drink and drinking habits in India will be seen also from the quotations given below with reference to the Central Provinces and Assam. Indeed it is well known that the only real difficulty in British India excise administration arises at those points where the territories under British administration impinge upon wild or sparsely inhabited tracts or upon Native States. The habits of the people in the first case, and the systems of native administration in the

second, are such as to render it extremely difficult to prevent the entrance of cheap spirit into the tracts subject to our authority. It is in these cases that, as above stated, we are obliged sometimes to defend ourselves by introducing the 'farming' system to which the Congress refers. But even in these cases we have done our best to adhere to our principles, and (especially in the case of Bombay, where more than in any other part of India, our territory is interlaced with native territory) we have induced many of the Native States to place their excise administration under our control, so that we may enforce upon them the same restrictions on consumption which we apply in our own territory.

13 It may be useful before taking up the explanations given for each province, to give some idea of the relative value of the figures about to be quoted. We shall have to write of hundreds of thousands of gallons, and it is well therefore to give an exact idea of the value of these quantities in estimating the prevalence of drinking habits among the people, for persons who use these large figures are apt to forget the enormous population and the extensive area over which they are spread.

14 As regards the wilder tribes, we have naturally no precise information of the rate of consumption. Their ancestral drinking habits must be ascribed not to any new facilities placed at their disposal by the British Government, but to the fact that Nature has provided them with ample means of indulgence. For districts managed on the outstill system the information is inexact, but the amount of duty being more or less regulated by the capacity of production gives us the means of making an estimate. Where the still head duty system prevails the figures of consumption are necessarily exact.

15 In the Excise Report for 1885-86 for Bombay, the statistics of consumption are given for Bombay itself and for several of the districts. The figures give a consumption of 1,656,510 gallons for 8,142,956 persons which is less than a gallon a year of every adult male. If the City of Bombay were excluded from these figures, the average would be about half a gallon only.

The Commissioner for Madras, in his report for 1885-86 gives the statistics of consumption over a population of 22,331,904. The total is 1,085,477 gallons, or less than a quarter of a gallon for every adult male.

For Bengal, with a population of 66,589,859, the consumption estimated on the assumption that each gallon pays one rupee of duty, which appears to be well within the truth, amounts to 4,510,228 gallons. This is about a quarter of a gallon for every adult male.

In the North Western Provinces, as will be seen from the extract hereafter given, the Excise Commissioner estimates the consumption at one pint for every adult male.

The Punjab Report for 1885-86 gives the consumption for the Province at 135,236 gallons for a population of 18,418,220, which gives only a quarter of a pint for every adult male.

16 We proceed to review, in turn, the information given us in reply to our references to the various Governments.

BOMBAY

17 The Government of Bombay states that the allegations made by the Congress to the effect that the use of intoxicating drinks has been introduced under British rule in India contrary to the religious and social usages of the people and that drunkenness is increasing are incorrect, so far as that Presidency is concerned. Although, in consequence of the relaxation of religious and caste rule, it is probable that intoxicating liquor is now often used in secret by classes who formerly abstained from this as well as other practices of self-indulgence, it must be remembered that large sections of the population, including most of the indigenous tribes, have from time immemorial used intoxicating drink. Habitual drunkenness, in the English sense of the word, is very rare.

18 It is also stated that recent improvements in the excise system, whereby liquor is not only taxed at an immensely increased rate, but illicit distillation and sales are checked to the utmost, have had a very marked effect in decreasing consumption, and that the operation of the existing system has been deemed so stringent that whole classes have combined to abstain from liquor altogether with a view to compel Government to reduce its taxation.

19 Under the Bombay system of excise there is no sale of the right to license outstills, except in a few wild districts, where illicit distillation is very difficult to check. In places where outstills are permitted they are specifically licensed by the Revenue authorities and properly controlled. Nearly all intoxicating liquor sold in the Bombay Presidency is issued under license from central distilleries on payment of still head duty and is under very strict and close supervision.

20 The increased revenue from excise is it is stated due to enhanced rates of duty to a very great reduction in the consumption of illicit liquor through improved preventive arrangements, and to the growth of population and their increased means.

21 Among the papers furnished by the Government of Bombay and bearing upon this subject, are two important ones, which are quoted at length—

Dated 21st August 1888

From—C B PRITCHARD Esq. Commissioner of Customs, Salt, Opium and Abkari Bombay
To—The Editor of the *Bombay Gazette*

In a leading article that appeared in your paper of the 14th instant it is stated that 'the increase of drink in all parts of this Presidency has been a standing complaint against the Government,' and the officers of the Bombay Abkari Department are charged with having in their eagerness to make revenue, audaciously pushed the sale of liquor to the encouragement of drunkenness and

the destruction of the morality and happiness of the native population. The progress of liquor-drinking among the native population of India is a subject of general interest, and it is very desirable that the public should be in possession of accurate information upon it. I trust, therefore that you will kindly give me space to explain briefly what effect the recent changes in the system of Abkari management have had on the consumption of country spirit in this Presidency.

I will first take the case of the city of Ahmedabad, the special instance in point brought forward in your article. You say that during the last few years the consumption of liquor in that locality has more than doubled. I give below a statement exhibiting the quantities of licit spirit sold in Ahmedabad and its neighbourhood during each of the last ten years together with an account of the duty collected on the spirit sold there in each year of that period —

YEARS	Tracts supplied with liquor from the distillery at Ahmedabad	Population of the tracts supplied	Number of gallons of spirit issued from the distillery	Rate of duty per gallon	Duty collections	REMARKS.
1872 73	Ahmedabad city and cantonment and three miles round	118,756	Gallons 30,281	R 1 0	80,281	From 1872 73 to 1880 81 the city of Ahmedabad and its immediate neighbourhood was the only part of the district supplied with liquor from the sudder distillery. The privilege of making and selling liquor in the rest of the district was leased in a number of small farms. The farmers paid lump sums for their privileges. No restrictions were placed on the quantities of liquor they made and sold nor was any record thereof kept. The petty farming system was abandoned and the whole district was first supplied from the Ahmedabad distillery in 1881 82.
1873 74	Ditto		30 787	1 0	30 787	
1874 75	Ditto		32 209	1 1	34 222	
1875 76	Ditto		38 662	1 1	41 078	
1876 77	Ditto		37 650	1 1	40 003	
1877 78	Ditto		33,926	1 1	36,046	
1878 79	Ditto		21,480	2 0	42,960	
1879 80	Ditto		23 286	2 0	46 572	
1880 81	Ditto		27 427	2 0	54 854	
1881 82	The whole of the district	856,324	46 514	2 0	93 028	

These figures show that the consumption of spirituous liquors in Ahmedabad, far from having doubled has decreased considerably during the last four years while the duty collections made during the same period have largely increased. The increase in the revenue realisations is due to the raising of the rate of duty from R1 to R2 per gallon from the 1st August 1878. The raising of the rate of duty of course compelled the liquor shopkeepers to raise their prices and the prices now charged for country spirit in Ahmedabad are about 50 per cent in excess of those that prevailed down to 1877 78 the year in which the system of abkari management which you have condemned was first introduced.

Similar details regarding the consumption of country spirit and the duty levied thereon in the city of Bombay and in the towns of Surat and Balsar and their neighbourhoods for each of the last ten years will be found in the tables given below.

[These tables are reprinted at the end of this paper. The first shews the consumption in the island of Bombay gradually reduced from 907 445 gallons producing R7 20 160 of duty to 680,521 gallons producing R13 07 882 of duty. The second shews the consumption in Surat and neighbourhood reduced from $\frac{1}{2}$ gallon per head to less than $\frac{1}{4}$ the consumption in the immediate neighbourhood falling from 85 523 gallons in 1872 73 to 45 222 in 1878 79. The third gives similar statistics for a third tract showing consumption diminished from 56 853 gallons to 22 270.]

It will be seen from the above that in Surat and Bombay, as in Ahmedabad, a large diminution has been effected in the quantities of licit country spirit passing into consumption. Similar results have been obtained in the rest of the Presidency but the space to which this letter must necessarily be limited will not allow of my setting them forth in detail on the present occasion. Within the last five years the rates of duty levied on country spirit have been raised everywhere—in many districts they have been more than double—while the selling prices of country spirit have generally been increased by at least 50 per cent. The rates of duty are to be raised still higher and are gradually being approximated to the customs duties levied on spirits imported from Europe. I do not think then that it can justly be said that the abkari policy now being pursued has resulted in any increase in the consumption of licit liquor.

In order to put down the consumption of illicit liquor which formerly extensively prevailed Government have increased their expenditure on preventive establishments since 1877 78 by about one and a half lakhs of rupees a year, and they have, besides, obtained leases of the abkari management in most of the Native States in the Presidency from which liquor-smuggling was formerly rife. There can be no doubt that these arrangements have sensibly diminished the consumption of illicit liquor throughout the Presidency.

"In regard to the licensing of shops for the sale of country spirit there has not been as you suppose, any increase in the number of shops licensed of late years. In 1877-78 there were in the whole Presidency, exclusive of Sind 2 976 shops at which country spirit was sold now there are only 2 474 such shops, i.e., but one shop to each 5 676 persons. In some few localities the number of liquor shops has been increased. It is an essential point in good abkari administration to place best liquor within easy reach of all persons wanting drink, otherwise they may be tempted to use smuggled liquor.

In Ahmedabad several new shops were opened last year and a petition objecting to some of them was made to the Collector who after enquiry ordered four of them to be closed some time before your article under reference was published.

I am somewhat surprised to find the *Bombay Gazette* now charging the Bombay Abkari Department with the encouragement of drunkenness and immorality among the people. That you have not always held this opinion will be seen from the following extract from an article that appeared in your paper only last year since when no change whatever has been made in our abkari system —

"In so far as Bombay is concerned, we are happy to bear testimony to the growing sobriety of the urban population of India. We have not before us any later returns than for 1880 but from the police returns of that year we learn that the cases of drunkenness had decreased from the numbers of the preceding year by the substantial figure of 657. Under the head of disorderly and indecent behaviour in the public streets, a class of offences which has close relations with drunkenness we have the enormous falling off of 1 289 from a total in 1879 of 4 175. The number of persons charged with assaulting the police fell from 51 to 24 and petty thefts also a variety of crime generally associated with drunkenness decreased from 4 075 in 1879 to 2 558 in 1880 showing a decrease of no less than 1 517. In all classes of crime there was a decrease of no less than 5 274 persons charged. We cite these facts, which if analysed would corroborate our arguments in detail, to support the claim for increasing sobriety.

(2) *Extracts paragraphs 81 to 91, from the Bombay Excise Report for 1883-84*

Para 81 — It may not be out of place if I notice briefly, before leaving this part of my subject certain articles and letters that have lately appeared in local newspapers denouncing the abkari

administration of this Presidency as being conducted on mere trade principles with the sole object of raising revenue with no regard for the well being of the people and with the result of a large access of dissipation and drunkenness. It has been alleged that the number of liquor shops has been multiplied in order to push the sale of intoxicating drinks and that the increase and increasing collections of abkari revenue are due to a large and progressive increase in the consumption of spirituous liquors. The publication of these statements in newspapers, which to some extent reflect public opinion in Bombay shows that considerable misapprehension exists as to the facts of the Government administration of this branch of the revenue and that wrong impressions are prevalent concerning its aims and the results obtained which may be considered to require correction.

82 The allegation that the Department is encouraging the people to drink by opening additional liquor shops is disproved by the figures given in the table below which show the total number of shops licensed for the sale of spirituous liquors throughout the Presidency in each of the last ten years —

YEARS	NUMBER OF SHOPS LICENSED FOR THE SALE OF		YEARS	NUMBER OF SHOPS LICENSED FOR THE SALE OF	
	Imported spirit.	Country spirit.		Imported spirit.	Country spirit.
1874-75	394	3 046	1879-80	415	2 398
1875-76	413	3 078	1880-81	399	2 351
1876-77	424	3 032	1881-82	411	2 452
1877-78	431	2 976	1882-83	378	2 558
1878-79	531	2 357	1883-84	392	2 553

83 As regards the alleged increase in the quantities of spirituous liquors passed into consumption evidence of the same comprehensive character is not available. Before the revision of the system of abkari management in this Presidency was taken in hand (in 1876-77 in the island of Bombay 1877-78 in the mofussil) it was only in a very few places that any record was kept of the quantities of spirit made and issued from the distilleries. Throughout the Presidency except in Bombay and a few other large towns the exclusive right of making and selling country spirit was farmed out to contractors for lump-sum payments without restriction as to the quantities of spirit made and sold or the selling prices charged and no account was kept of the quantities passed into consumption. But in a few places public distilleries had been established from which country spirit was issued on payment of still head duty at fixed rates for the supply of shops situated within certain defined limits, and it will be seen from the statistics given below that the consumption of country spirit in each of those localities is certainly no larger at the present time than it was before the revision. For the town and island of Bombay in which the liquor drinking population is larger

and the rate of consumption is higher than in any other part of the Presidency, complete figures for the last twelve years are available These are set forth in the following table —

YEARS	Number of gallons of spirit of strength 25 U P passed into consumption	Rate of still head duty levied on mowra spirit	Rate of tree tax levied on trees tapped for the manufacture of toddy spirit	Number of trees tapped for the extraction of toddy to be used in the manufacture of toddy spirit.
		R a p		
1872 73	907 445	1 0 0	6	26 755
1873 74	884 096	1 0 0	6	25 467
1874 75	892 187	1 0 0	7	22 544
1875 76	979 295	1 0 0	7	24 815
1876-77	566 4-2	1 12 0	9	11 345
1877 78	653 557	1 12 0	9	22 407
1878 79	585 166	2 4 0	15	22 312
1879 80	534,980	2 4 0	18	16 505
1880 81	583 026	2 4 0	18	15 559
1881 82	630 521	2 4 0	18	17 699
1882 83	663 790	2 4 0	18	18 450
1883 84	698,396	2 4 0	18	18 757

The city and cantonment of Ahmedabad has for many years been supplied with country spirit from a distillery established in the neighbourhood. The quantities of spirit passed into consumption from that distillery in the six years preceding the revision averaged 33 914 gallons a year and the rate of still head duty levied was R1 per gallon. In the same tract the sales of country spirit amounted to 32 882 gallons in 1882 83 and to 32 272 gallons in 1883 84 and still head duty was levied in those years at the rate of R2 per gallon. The city of Surat also as well as all shops within a radius of six miles round it received its country spirit supplies from a similar distillery.

The average quantity of spirit issued from the Surat distillery on payment of duty at the rate of R1 4 per gallon in each of the six years ending 1877 78 was 91 813 gallons while the supply taken by the city of Surat and the whole of the Choras taluka (population 154 608) besides in each of the three last years has averaged 83 036 gallons a year. In the town of Balsar a public distillery was established in the year 1873 74 which supplied that town and the shops within 6 miles of it. The average issues from that distillery for each of the five years ending 1877 78 amounted to 63 093 gallons a year and the still head duty rate was 8 annas per gallon but for the last three years with a still head duty rate of R1 8 per gallon the sales in the whole of the Balsar taluka have averaged but 47 474 gallons a year.

84 If any general increase in consumption had taken place there can be little doubt that it would have shown itself in one or other of the large cities just mentioned each of which contains a large and thriving population more or less accustomed to the use of ardent spirits. But nothing of the kind has occurred in any of those cities and as the abkari administration has been conducted on precisely the same principles in all parts of the Presidency the natural presumption is that the consumption of spirit has not generally increased elsewhere. Other considerations tend to the same conclusion. The rate of taxation on country spirit and the prices at which it is sold have been increased in every district. In the Konkan the highest rate of tree tax levied before the revision anywhere outside the Island of Bombay was R2½ per tree and that only in a single taluka of the Thana district. The rates levied now throughout the coast districts except in the neighbourhood of the Portuguese Settlements range between R12 and R16 per tree. Above the Ghats, the highest rate levied on mowra and molasses spirit before the revision was R1 per gallon now the lowest rate levied in any district in the Deccan and Southern Maratha country is R2½ per gallon. In Bombay country spirit used to be sold at from annas

to annas 7 per bottle its price now is 10 and 11 annas per bottle. In the Deccan and Southern Maratha country the selling price of spirit has risen from about 8 annas to 12 annas per bottle and in Guzerat from 5 and 6 annas to 7 and 8 annas. At the same time that the selling prices of spirit have been raised efficient measures have been taken to check illicit distillation in British districts and the illicit importation of spirit from foreign territory. New establishments whose duty it is to prevent and detect illicit practices are now maintained at a cost amounting to nearly R2 00 000 a year and Government has leased from various chiefs on payment of rents amounting to about R1 30 000 a year the right of directing the abkari arrangements in most of the Native States from which spirit used to be obtained for illicit importation into British territory. Before the revision no expenditure whatever was incurred on these accounts. Besides this, the farmers are now obliged, by conditions inserted in their licenses to maintain private establishments at their own cost to keep watch on the proceedings of their retailers and to obtain information about illicit distillation and kindred offences against the abkari laws and many of them now do their duty in this matter very thoroughly and spend money freely in the employment of detectives. Moreover

increased attention has been paid by the Collectors and by the revenue and police establishments generally to matters pertaining to the abkari revenue. It is difficult to believe that consumption, licit or illicit can have increased generally in spite of all these measures aimed at its diminution.

85 It may be noticed that the figures given in paragraph 83 above illustrating the progress of consumption in the City of Bombay indicate that the levy of increased taxation has had the greatest effect on the consumption of spirit in the first year of the incidence of the enhanced tax and that in subsequent years the public demand for the more highly taxed liquor has gradually increased. The last few years' returns* of sales of country spirit in the Deccan districts and in Belgaum and in some of the Guzerat Collectorates where the rates of duty levied on spirit have been raised at different times within the last six years exhibit similar indications. But in no district and in no year has any large increase in the consumption of spirit been observable except in the year under report, and then only in the City of Bombay and in the districts of Thana Kolaba and Ratnagiri and measures have been taken as already mentioned which will have the effect of again checking consumption in all those places. I believe that the gradual increase in the sales of licit liquor above noticed is due in part to the check given to the consumption of illicit liquor by the improvements that have been made from year to year in our preventive arrangements and in part to the gradual extension among the middle and under classes of native society of the habit of using strong liquors. There is no room for doubt that many natives now habitually drink spirit who a few years ago were total abstainers and I do not think that the enhancement of the liquor tax or any other measure that Government could introduce is likely to have much effect in arresting the spread of that habit.

Diminished consumption is a necessary result of increased taxation

86 I know of no reason for believing that the statements made in the newspapers regarding the increase of drunkenness among the people are well founded except so far as they may relate to intemperance among classes that formerly did not drink. If the vice of drunkenness had spread as alleged it would have been accompanied by an increase in crime of the classes ordinarily associated with drunkenness, such as petty assault, intimidation, indecent behaviour in the public streets &c. and the Magistrates and Superintendents of Police would have noticed the circumstance in their annual reports as accounting for the increase of crime of that class that they found themselves called on to explain. But so far as I am aware no increase in the number of such crimes has been reported in recent years. Government have not called my attention to any such report nor have I received information from other sources to lead me to believe that the people of any district have lived more intemperately of late than in former years. On the other hand there is good evidence to show that the revised abkari arrangements adopted in two of the most notoriously drunken districts in the Presidency—Thana and Kolaba—have had a most salutary effect in checking drunkenness among classes that formerly were almost addicted to that vice. The following are extracts from official reports written by Mr Mullock C.S. when holding the office of Collector of Thana—

The new abkari system along with largely increasing the revenue of the State has tended to raise the price of liquor and to prevent illicit distillation and tapping thus largely discouraging the excessive drinking for which this Collectorate was so noted. We cannot of course expect those who acquired the taste for strong drinks under our demoralising former or cheap liquor system to at once leave off the bad habit of overdrinking and indulge only moderately. Still I believe that many who drank before to excess can no longer afford to do so and those who would have acquired the taste if liquor had remained at its former low price will now eschew it as an expensive luxury and thus never acquire the habit of overindulgence. I have the last few months been a good deal in the sea-coast district that I have known for over ten years and I would not ask you to credit the difference I notice in the people and more especially in those of the jungly part since liquor has been raised in price and the toddy trees remained untapped. Those who formerly spent their last farthing in liquor have now they tell me all a little balance to spend in some little comfort or another and although they grumble at the difficulty about buying liquor they themselves are the first to admit how beneficial their more or less compulsory abstinence has been to them and their families. Ask any large landholder or employer of labour in the Collectorate and he will tell you that he now gets a fair day's labour for the day's wages where formerly he never could succeed in doing so. He will tell you that he now can count on the daily attendance of his labourers where formerly the second day they were absent drunk on the proceeds of the first day. All I ask is let this continue and Thana will be no more noted for its hard drinking and crime than any other part of the Presidency.

In another letter Mr. Mullock writes—

I must mention the benefits resulting to the people under the new system and from the enhancement of the price of liquor. My assistants mamlatdars patels talatis &c. are unanimous in their praises of it and having been some time in the sea coast talukas I can corroborate their opinions in every respect. No one longer sees the general drunkenness of former days. Even the rayats themselves while grumbling at its being hard on them that they cannot get the cheap liquor they formerly got will admit that they are happier without it and that the sor as they call the influence of the liquor vendor is now gone and no more land is mortgaged to him in liquidation of his bills. The following extract is from a letter recently addressed by an experienced Revenue officer serving in the Kolaba district to the Editor of the *Bombay Gazette* in reply to an article that appeared in that paper a few weeks ago, alleging that the present abkari policy has encouraged liquor drinking—

“There is one thing certain to me about the present management of the Abkari Department and that is, that it has diminished drunkenness in the North Konkan. I have had the honour to

* These will be found in the Annual Administration Reports

serve in that Province off and on for nearly twelve years, and my service and personal tastes have been such as have brought me very much into friendly contact with the poorer classes, and especially with the hill and coast tribes—the Thakurs, Katkars and Kolis—men of the forest, of the wave. Within my memory these people were literally slaves to drink. The coast Kolis were rarely sober when ashore and in the hill and forest villages where the people take their liquor like gentlemen in the evening it was a common thing for every male soul above twelve years old to be stupid drunk by 8 or 9 o'clock P.M. I had at one time to do a great deal of night patrolling and have often come into a village where not a soul could answer the simplest question.

"Now all this is to a great extent a thing of the past. During the past three years I have had many of the coast Kolis serving under me as public and private servants, and have not once had occasion to punish them for drunkenness. I am now employing a good many of the forest tribes and I find the same improvement. Of course I do not mean to say that they never get drunk but they are not drunk so often or at such times as to interfere with their earning their bread or to make them a common public nuisance. The reason they assign is that liquor is dear. One sarcastic old life boatman added—and the Sahebs of nowadays are stingy.

There are occasional temperance movements among them and always have been in my memory. These are spasmodic but no doubt the dearness of liquor assists them and they seem to have more and longer life now than they had ten years ago. Whatever may be said against the Abkari Department it has had such a success in putting down intemperance as no teetotal association ever had.

In conclusion and merely to avoid remark I may say that I have been a teetotaler (from inclination and without pledge) and am not and further that I have never been, an Abkari officer properly so-called nor suggested any part of the policy of the Abkari Department, nor had anything to say to it except in the very incidental way in which abkari matters come before a local revenue officer who simply carries out his orders in that matter or a Magistrate who simply administers the law and before whom in an excise prosecution the abkari officers are almost as much on their trial as the nominal accused.

Explanation of apparent discrepancies

87 It has been stated above that under the present system—

- (1) the annual revenue has doubled itself
- (2) there has been no increase in consumption
- (3) the rate of taxation levied on spirit has been increased (roughly speaking) three fold and
- (4) the selling prices of spirit have been raised to the extent of about 60 per cent only

There are apparent inconsistencies between these several propositions that need clearing up. The explanation lies in the fact that the whole increment of revenue obtained has not been drawn from consumers part of it has been taken from the various agencies engaged in supplying the spirit consumed.

Explanation of apparent discrepancies.

Duty rates and selling-prices have been adjusted with reference to the cost of manufacturing spirit and bringing it to sale so as to reduce the margin left to be divided as profit between the persons interested in the manufacture and vend of spirit. I will first show how this has been effected in the case of toddy spirit. Before the revision no tree tax was levied except in the Island of Bombay and in one taluka of Ithana and the rate of taxation imposed on toddy spirit was so low that owners of toddy trees were in a position to charge high rents for the use of their trees, which the Bhandaris who tapped them and made spirit from their produce were able to pay and at the same time earn an easy livelihood without troubling themselves much about working their trees thoroughly. The imposition of a fixed tax on each tree tapped the prohibition of the indiscriminate distillation and sale of toddy spirit and the concentration of the business in the hands of a few large farmers who guaranteed the payment to Government of a certain minimum revenue, and, at the same time were bound to sell within fixed limits of price led to a great reduction in the number of trees tapped and in the rents enjoyed by tree-owners as well as to a diminution in the number of persons who gained their living by drawing toddy and by the distillation and sale of toddy spirit. It was to the interest of the new farmers to reduce their expenditure on manufacture in every possible way so they used improved stills and extracted the greatest possible quantity of toddy from each tree they had to pay for. At first these farmers made very large profit; but by degrees as knowledge was gained of the real cost of manufacturing toddy spirit, it has been found possible to raise the rate of tree tax without raising proportionately the selling prices of toddy spirit, and thus to divert from the farmers' stills to the State treasury a larger portion of the price paid by the public for each gallon of spirit consumed. Similar results have attended the revision of arrangements with respect to the manufacture and sale of mowra spirit. The closing of the numerous small outstills and the concentration of distillation at large central distilleries fitted with plant and machinery of modern pattern has led to a reduction in the cost of manufacturing mowra spirit, and experience has been gained in many ways the outcome of which is that it has lately been found practicable to raise the rate of still head duty charged on mowra spirit without making a proportionate increase in the fixed selling prices. In all the farms first leased under the revised system the selling prices were fixed at rates exceeding the still head duty rates by Rs 2 per gallon, a margin of Rs 2 per gallon being allowed to cover the costs of manufacture and sale and the profits of the farmers and their retailers but experience showed that the margin first allowed was unnecessarily large and in the case of all farms subsequently sold it has been reduced first to Rs 1 12 and more recently to Rs 1 8 per gallon. The result is that the Government share of the price paid by the public for each gallon of mowra spirit sold is greater now by the amount of 8 annas than it was five years ago, while the farmer's share has been reduced by a similar amount. That the trade is able to bear this reduction of its profits is shown by the eagerness with which the current farms have been competed for and by the circumstance that the whole of the revenue demand has been paid punctually and without the issue of a single legal process.

88 The closing of the small stills worked by Bhandaris in the Konkan and by Kalah in other parts of the Presidency has caused hardships which are to be regretted, but this could not be

Classes aggrieved and agitating

avoided under any system that aimed at bringing the manufacture of spirit under sufficient control for certain taxation. Some of the Bhandaris have found employment as cultivators and agricultural labourers and others in the spinning and weaving mills established in Bombay. Many of the Kalals are now employed as retailers by the large farmers.

89 Another class also has suffered, besides the Bhandaris and the Kalals. The enhancement of the taxation of toddy spirit has resulted, as before mentioned in a large reduction in the number of trees tapped for the extraction of toddy and the owners of toddy trees have consequently been deprived of part of the incomes that they used to enjoy in the shape of rents paid by Bhandaris for the use of their trees. The incomes of many rich and influential landholders of Bombay and its neighbourhood have been affected in this manner and they not unnaturally are dissatisfied with the proceedings of the Abkari Department and agitate against it on account of the injury that its operations have caused to their vested interests. Their grievances are real but they are such as can only be relieved at the expense of the tax payers. They have been treated by Government with much consideration as toddy spirit is now and always has been much more lightly taxed than mowra spirit. In Bombay duty is now levied on toddy spirit at the rate of Rs 6 per gallon, while on mowra spirit the duty rate is Rs 12 per gallon and besides the Government duty a municipal town duty at the rate of 4 annas a gallon is levied on mowra spirit from which toddy spirit made in the Island of Bombay is exempt. In the districts of Thana and Kolaba the difference in the duty rates now levied on toddy spirit and mowra spirit amounts to at least 12 annas per gallon in favour of toddy spirit, and toddy spirit is allowed sale at rates varying from Rs 1 to 8 annas per gallon below those charged for the mowra spirit sold in the same shops. But even under these favourable considerations the trade in toddy spirit is fast declining. The fact is that the great majority of consumers prefer mowra spirit to toddy spirit so that toddy spirit is unable to compete with mowra spirit at anything like equal prices especially when the prices of both are high while at the same time the cost of manufacturing toddy spirit is greater than the cost of manufacturing mowra spirit. Toddy spirit is being driven out of the market by a cheaper and superior article. The case of the toddy tree owners of the Konkan in some aspects is not unlike that of the Banjaras whose carrying trade has been destroyed by the railways.

90 This year the loss of income suffered by the Bombay tree-owner has been unusually heavy as the Bhandaris have been on strike since the 1st August last when the duty was raised on both mowra spirit and toddy spirit consumed in Bombay. The Bhandaris demand a reduction of the high rent*—Rs 7 per tree—that the owners of cocoanut trees have been charging lately for the use of their tree and as yet the tree owners have refused to give way. The consequence is that only about 500 cocoanut trees are now being tapped against 18 000 tapped last year and some of the toddy distillers have removed their stills to the public distillery recently established at Giring in the Bassem taluka of the Thana district in the neighbourhood of which brab trees, nearly if not quite as prolific in toddy yield as the Bombay cocoanut trees are available in thousands at a yearly rental of 4 and 8 annas per tree. It is probable that close connection exists between this strike and the recent agitation against the Abkari Department.

91 Another charge that has been freely alleged against the Department is that it has forced the consumption of spirit by making toddy dear and scarce. There is no more foundation for this allegation than there is for that about the multiplication of liquor shops. The toddy that is commonly drunk in the raw state in all parts of the Konkan is the produce of date-palms and bastard sago palms while the sap of cocoanut and brab trees is almost exclusively used for distillation. Tree-tax is levied on cocoanut and brab trees at rates varying between Rs 9 and Rs 18 per tree but the highest rate levied anywhere on date palms and sago palms is Rs 6 per tree and the ordinary rate is Rs 3 although there is little difference between the average toddy yield of palms of all these kinds. Again before the revision toddy was generally sold in the same shops as spirit and the shopkeepers were then in a position to force the sale of the kind of liquor that paid them best. But since the revision the sale of toddy has been separated from the sale of spirit throughout the whole Presidency, except in three talukas of the Thana district and in one taluka of the Kolaba district, and there is now competition between the sellers of toddy and the sellers of spirit. In all talukas of Thana and Kolaba the maximum price fixed for the sale of toddy in toddy shops is 8 pias per bottle and toddy is also allowed sale at the tree-foot in all those talukas except the four just mentioned, at the rate of 6 pias and 4 pias per bottle.

22 A strike similar to that referred to in paragraph 90 above, took place, in the cold weather of 1886-87, in the districts of Thana and Kolaba. It was quoted in the House of Commons as a movement among the population in favour of total abstinence from strong drink. As a matter of fact it was a strike of the drinking classes made with the sole object of inducing the Government to reduce the tax on toddy producing trees, and thus make liquor cheaper. The strikers, as was to be expected, were not able to maintain their resolution of abstinence.

MADRAS

23 The excise system of the Madras Presidency has of recent years been completely changed. The old excise system is thus described in a letter of the Government of Madras dated 15th September 1884.—

"4. * * * Under that system the monopoly both of manufacture and of sale in each district was assigned to a single contractor who had to pay duty at a certain rate on each gallon issued from the distillery, and who further guaranteed to Government a certain revenue settled by competitive tenders. Maximum and minimum prices were fixed within which the contractor's licensees in the shops were bound to sell to consumers. The range of price permitted was 8 annas per gallon. There was a surcharge of duty at 8 annas a gallon payable on liquor

* See paragraphs 29 and 30 of the Abkari Administration Report for the year 1883-84

sold in municipal towns and for such liquor maximum and minimum prices were allowed in excess of the ordinary rates by 8 annas a gallon. Higher prices being possible in the towns than in rural tracts higher duty was thus obtained. The imposition of a maximum price was intended to prevent the contractors from seeking to obtain all their profits by enhancing prices in the towns, and to give them an interest in affording proper facilities of supply to, and preventing illicit supply in outlying tracts. The work of prevention of illicit consumption was supposed to be provided for by the contractors. In adjusting the maximum and minimum prices which were fixed by Government, allowance was made for cost of liquor excise duty, cost of distribution within the district charge for administration and prevention and profits of renter and retailers. The leases were for periods of three years.

"5 This it will be observed was a system of large monopolies artificially regulated. In its favour it is to be said that it was superior to the farming system pure and simple, which it superseded and under which knowledge of the consumption and regulation of the taxation were unattainable; that it led to concentration of manufacture and the use therein of improved appliances and cheaper methods; that the use of unwholesome materials in manufacture became impossible and that the revenue was got in without risk or difficulty. In other respects it has failed to secure the advantages expected from it. The renters have not given adequate facilities for supply in outlying tracts and have closed large numbers of shops previously existing; they have almost invariably charged the highest price allowed under their contract; they have screwed down the profits of the retailers to such an extent that these men are forced to seek remuneration in illicit practices which in such hands are specially dangerous to the revenue and difficult to detect; they have done next to nothing for prevention and they have looked entirely to their own profits and not at all to the interests of Government as hoped. The guarantee system has broken down. It was anticipated that the guarantees which were to operate as a stimulus to the renters to work for revenue as well as for their own profit would be settled by competition and ensure good management; but the large firms and capitalists who alone can embark in the business do not bid against each other.

24 The question was accordingly referred by the Government to a Committee. The object which the Government held in view was thus described by itself in the letter above quoted —

6 The object in view is to raise the taxation on country spirits which is now considerably below the import rate up to that level. The extent to which this is possible at present varies in different parts of the country with the habits of the people, the price which they can pay and the facility with which illicit liquor can be made or sold with impunity. In some places chiefly towns it is possible at present without inducing illicit manufacture to obtain prices which admit of the import rate of duty being paid and until this level is attained everywhere there must be varying rates of price and of taxation. The problem is to devise a system which shall allow of sufficient range of rates while affording reasonable security that the highest possible rates shall be reached in each locality.

25 The Committee describe their purpose somewhat more fully as follows —

3 The sale of intoxicating liquors is just as much a trade as that of any other kind of commodity such for instance as bread but there is this great difference between them that while the sale of a necessary of life like bread need not be interfered with or regulated in any way the sale of intoxicating liquors if left to the unfettered operations of free trade involves an enormous amount of drunkenness and crime and therefore imperatively calls for regulation at the hands of any Government with any pretence to civilisation.

4 The policy that the Government have already announced of endeavouring to realize a maximum revenue from a minimum consumption though perhaps involving in its strict interpretation a verbal contradiction in terms, yet expresses with sufficient force and clearness what we consider the right course to pursue. It is however to be observed that while all taxation becomes revenue so soon as it reaches the public exchequer yet it should be always borne in mind in connection with the taxation derived from the sale of intoxicating liquors that it is imposed primarily in order to restrain the consumption of such liquors and not for the purpose of making money out of their sale and that the fact of the revenue so derived being large is merely an incident resulting from two causes—first the determination of the Government to do all that lies in its power to repress a baneful trade in what is not a necessary of life and second the general prosperity of the people which enables them to spend on the indulgence of a vicious propensity money which might be better expended or invested. It follows therefore that every right-feeling Government will do all that it can to increase the taxation on intoxicating liquors up to that point (which may be called the limit of taxation) when the people rather than pay for the high price liquor which alone can be had in licensed shops will take to illicit distillation and smuggling.

6 To free trade in the manufacture of spirits and other intoxicating liquors the same objections do not apply. Here competition may do good by stimulating the production of better liquor but its tendency will also certainly be in the direction of cheapening it.

7 Acting on the above principles the changes which we recommend for introduction into the existing system of making and selling country spirits in excise districts are—

- (1) The sale separately of the privileges of manufacture and of sale
- (2) The breaking up of district farms of sale into taluk farms or even smaller divisions in selected localities, in view to the eventual elimination of the middleman altogether
- (3) The fixing a standard rate of excise duty on country liquor on issue, and differentiating the total taxation in respect thereof by license fees, or other methods of payment for the right of vend varying according to the circumstances of different localities

- (4) The abolition of the surcharge system in municipalities where it now exists and the substitution in its place of the sale of shop licenses by auction in all large towns
- (5) The throwing open to competition but subject to the payment of a moderate license fee only the manufacture or supply in certain selected areas where a total taxation on spirits may be expected to be realized approximating to the tariff rate
- (6) The eventual abolition of the Madras town abkari system and its assimilation to that proposed for excise districts generally

26 The Government accepted in their entirety the proposals of the Committee and brought the new system into operation from 1st October 1884. The following figures shew its immediate effect both upon the consumption and upon the revenue —

	Consumption in the excise tracts Gall ns.	Revenue from country spirits R	
1883 84 first half	401 135	22 47 807	Old system
1883 84 second half	494 109		
1884 85 first	460 410	27,85 024	{ New
1884 85 second ,	447 759		

27 The review by the Madras Government of the Excise Report of 1885 86 summarises in the following paragraphs the result of the introduction of the new system —

- 8 Consumption of country spirit — The issues of arrack from distilleries in excise districts and in Madras town reduced to 30° under proof were 1 002 771 gallons against 1 197 068 gallons in the preceding year (1884 85) and 1,214 200 gallons in the year prior to that (1883 84). The actual consumption (i.e. sales by shopkeepers) showed a corresponding decrease *

	Gallons
* 1883 84	1 204 712
1884 85	1 180 778
1885 86	1 014 566

The falling off in some cases as for instance in the districts of Ganjam South Arcot Tanjore,

	1884		1885 86	
	Issue	Revenue	Issue	Revenue
	Gals	R	Gals	R
Cuddalore	121	1 03 610	51 060	2 38 077
Bellary	108 967	2 69 810	76 197	2 81 142
Tanjore	48 690	1 00 000	33 804	1 87 48
Trichinopoly	52 481	1 14 911	37 598	1 25 000
Chingleput	70 034	1 43 010	48 603	2 11 898
Nilgiris	58 460	1 67 601	33 615	1 07 682
Salem	78 817	1 74 781	51 871	2 37 664

and the Nilgiris was due partly to an unfavourable season and agricultural depression and in the case of Ganjam to other special circumstances but the more general cause of the reduced consumption was without doubt the enhancement of selling prices as the unavoidable consequence of increased taxation. The operation of this factor was the most marked in the districts named in the margin.

10 On the whole Government see in the statistics of the year under review nothing to mar the satisfaction which the financial success of the new

system affords. An increased revenue from reduced consumption is exactly what excise administration should aim at. No doubt if with an apparent falling off there had been an actual increase in the consumption of spirituous liquor it would certainly be no matter for congratulation but excluding the single instance of the Ganjam district of which the circumstances are exceptional no proof is adduced that during the year under review illicit distillation prevailed to a large extent than in those preceding it. However with the moderation which as was to be expected the vend farmers for the current year have shown in their bids and with distinct indications of prices adjusting themselves there is no reason to fear that the consumer will be driven to resort to illicit practices indeed with the more efficient legislation and preventive organisation now introduced there is much less reason than heretofore for such apprehension. It seems necessary only to add that Government do not consider as Mr Galton apparently does (paragraph 19 of the Report) that it is desirable to decrease the cost of liquor to the consumer what in their opinion needs to be reduced is the difference between the highest price the consumer will pay and the contribution the public exchequer receives.

BENGAL

28 In Bengal in 1883, the Government, having reason to think that the outstill system in force in that Province had been tending to increase the consumption of spirits, appointed a special Commission of enquiry to examine the whole subject. The Commission found that there had been such an increase, and that it was due to the absence of limitation on the production of spirit under the outstill system and to the opening of an excessive number of shops.

29 The orders of the Government are of only recent date viz, 10th March 1886, and it is too soon to state their precise effect. They were (1) the introduction, wherever opportunities for close supervision existed, of the central distillery and still head duty system (2) in other places the regulation of outstills, so that the minimum license price should be the amount of duty calculated upon their capacity of production, (3) reduction in the number of shops, and certain restrictions upon sales.

30 The Government have given the following statistics —

Statement of Excise Revenue and Duty in Bengal

YEAR.	Population	Number of shops for sale of liquors of all kinds.	Number of shops for sale of intoxicating drugs	Net revenue from liquors and drugs of all kinds
1	2	3	4	5
				R
1871 72	66 856,859(a)	32 460	16 615	61,96 443
1872 73	66 856 859	31,479	17 119	66 42 620
1873 74	66 856 859	31 704	10,975	68 41,407
1874 75	62 721,840	27 453	9 240	54 29 284
1875 76	60 398 117(b)	26 234	7 424	57 88 804
1876 77	60 398 117	25 712	7 092	59 50 527
1877 78	60 415 224	26 072	7 248	61 74 356
1878 79	60 412 487	27 545	6 909	67 33 668
1879 80	60 486 398	30 532	6 877	69 44 572
1880 81	60 486 398	34 973	7 145	82 02 226
1881 82	66 856 859	39 281	6,796	91 02 672
1882 83	66 856 859	38 109	6 409	91 16 414
1883 84	66 856 859	28 139	(513	1 01 67 600
1884 85	66 856 859	27 254	6 291	97 7 619
1885 86	66,856,859	27 017	6 008	92 73 635

(a) Census Report 1871 including the population of the Province of Assam

(b) Assam excluded.

31 It should be noted also regarding ganja that in 1883 the attention of the Government of Bengal was directed to the increase in the number of shops. The number had fallen from 4 934 in 1871 72 to 3 130 in 1876 77 but after that date had risen to 3 188 in 1881 82. Immediate measures were taken to reduce the number which was only 3 126 in 1882 83. The duty paid by each maund of ganja in ludia, both fixed duty and license fees, rose from Rs 106 in 1871 72 to Rs 60 in 1881 82, and was over Rs 100 in 1882 83.

NORTH WESTERN PROVINCES

32 In the North Western Provinces the system in force is mainly the distillery system, as the out still system is confined to wild and sparsely populated tracts, to frontier localities and places bordering on Native States where past experience shows that the introduction of the distillery system would be followed by large contraband trade. Under the out still system the number of out stills is fixed by the Revenue authorities according to the requirements of the tract, and each combined out still and shop proposed to be licensed is put up separately for license to the highest bidder. Less than one ninth of the total liquor revenue is realized by this means.

33 In a Resolution dated 6th September 1884, the Government discusses the question of increased consumption of spirits, and the following extracts are taken from this Resolution —

"Para 11 — The failure of the distillery system in some districts was very early discovered, and as far back as 1871 72 the farming system was restored in Banda and Hamirpur, with the very remarkable result of more than tenfold increase of revenue —

	1870-71 Distillery	1871 72 Farming
Banda (two tahsils)	R 174	R 6 817
Hamirpur	2 296	20 400
TOTAL	2 470	27 017

'As Mr. Cadell justly remarks 'it is inconceivable that the receipts for 1870 71 in any degree indicated the consumption of spirits in the two districts, or that those for 1871 72 proved a rapid change in the habits of the people.

12 From 1873 74 improvements were yearly made in the administration the still head duty, which was Rs 18 in the North Western Provinces was reduced to Rs 1 in order to equalise it with that in Oudh and to reduce the temptations to illicit manufacture the old system of differential duties according to the strength of the spirit was abandoned and in districts where the distillery system was found to be unsuitable farming and out stills were introduced. The idea—sometimes entertained—that the excise administration of the Government tends to foster increased consumption of liquor and consequently a spread of drunkenness among the people, has special reference to districts brought under the out still or farming systems and it is therefore very important to observe the enormous increase of gallonage in districts under the distillery system—a system devised to limit consumption and of which it cannot be said now, any more than it could be said

formerly that it in any way encourages increased consumption. In paragraph 22 of the Commissioner's Report a table is given showing for every division of the two Provinces the number of gallons issued from 1872-73 to 1882-83. The totals for the United Provinces as shown in the margin, exhibit a progressive increase up to 1876-77 a sudden fall of 0 per cent in 1877-78 (a year of drought) and a rapid recovery afterwards until in 1882-83 the issues are 56 per cent in excess of those of 1872-73 and this notwithstanding the extension of the farming and outstall systems to an area of over 1,000 square miles with a population of seven million persons.

This increase of gallonage is very marked in every division of the Provinces except Agra and Sitapur.

13 And although the consumption of spirits has increased considerably in ten years still the total consumption is not absolutely very large. It amounts to little more than one pint for each adult male in the North Western Provinces and about three pints in the year for every adult male of the acknowledged drinking castes the amounts for Oudh being respectively something under half a quart and 2 1/5 quarts. The figures given in paragraphs 24 and 69-71 of Mr. Cadell's report on this subject are interesting and a comparison between the consumption of country spirit in these Provinces and intoxicating liquor in England seems to controvert the idea of any general demoralisation. Although a great deal of the increased consumption is undoubtedly due to the substitution of duty paying for illicit liquor and is therefore more apparent than real there seems to be no reason to doubt that a real increase of consumption has taken place in many districts and in so far as this is due to increasing prosperity on the part of the people it is no more than might have been expected. There is considerable difference of opinion among the officers who have written on the subject. Some consider that the habit of drinking has increased and that there is a real increase in drunkenness but the more general opinion is that no marked and widespread change in the habits or tastes of the people has taken or is taking place as to the use or abuse of liquor.

14 As in previous years the transition from the distillery system to outstalls resulted in a large increase of revenue. The statement appended to paragraph 52 of the report shows the increase of revenue since outstalls were first introduced in 1880-81. Under the old system the revenue for the years immediately preceding the introduction of outstalls amounted to Rs 36,274 for 1872-8 under outstalls the revenue was Rs 48,931 or 33 times as much. As the outstall liquor is cheaper than the distillery liquor the increase in consumption must be proportionately greater than the increase in revenue. Some of this increase undoubtedly is more apparent than real being due to the suppression of illicit distillation. It is the unanimous opinion of all who have interested themselves in the subject that illicit distillation disappears completely and at once wherever and whenever outstalls are introduced. And great as is the rise in revenue it is not worthy that it only brings up the outstall districts to a level with the more productive of the distillery districts in respect of the incidence of revenue per head of population. Thus in Ballia the most remunerative outstall district the incidence is 1 anna 9 pies whereas in Jampur and Mirzapur under the distillery system the incidence is 1 anna 10 pies and 2 annas 10 pies respectively. In Benares (this is perhaps hardly a fair comparison) the incidence is 4 annas 7 pies. And again if the outstall consumption measured in gallons is reduced to spirit of the same strength as in the distillery tracts a good deal of the disproportion of gallonage disappears. When however full allowance is made for the substitution of licit for illicit liquor—and for the weaker spirit—there still remains a very large increase of consumption in the outstall districts to be accounted for. This increase however may not be greater in reality than that in the distillery tracts and may be due to the same general causes and not to the mere change of system—that is to say if in these districts the distillery system could have been worked as successfully as in some other districts it is possible that the same increase of consumption would have taken place.

15 On the whole it may be concluded that there has been an increase of consumption of late years not in the outstall tracts only but throughout the Provinces and that some increase of drunkenness has necessarily accompanied the increased consumption but it does not follow that this could have been prevented by a different administration of the excise. Much must be attributed to the diminished price of liquor brought about by the greater cheapness of the materials used and to the improved condition of the people which enables them to spend more on drink. Regarding this latter point it may be observed that there is a consensus of opinion on the part of officers best fitted to judge as to the marked increase of material prosperity among the lower classes within the last few years.

16 For these reasons the right policy (*vide* paragraph 77 of Mr. Cadell's report) is undoubtedly to treat the outstall system mainly as a preventive measure as a device to be brought into play when there is no other so effectual a method of defeating the contraband trade. From this point of view the system may be legitimately used in districts where there is much jungle or outlying country facilitating illicit distillation or in border tracts, where smuggling from beyond the provincial jurisdiction cannot be guarded against. But in the interior of the Provinces in districts that present no abnormal difficulties the proper course is gradually to withdraw the outstalls and to re-introduce the sadder distillery system accompanied with improved and strengthened administration. Better built distilleries better paid and stronger establishments the organisation of some detective agency, and especially the punishment of offences against the excise law in a manner to be effectively deterrent—all these measures should be adopted in order to give the sadder distillery system every chance and advantage over the contraband trade. At the same time the distribution of the liquor must be so arranged that neither vendor nor purchaser shall have just cause of complaint.

19 The Lieutenant-Governor and Chief Commissioner has determined to adopt the policy generally sketched out in the foregoing observations and in pursuance of it he has agreed to a

considerable restriction of the outstill area in the interior of the Provinces, leaving the outstills so ranged along the outer tracts as to guard the frontier and the wilder districts. His Honour trusts that all district officers—whose active co-operation is so indispensable to the success of this policy—will spare no pains to support it. If it is true, as is so frequently affirmed, that the immediate use of revenue that accompanies the introduction of outstills is the measure of illicit distillation stamped out, then there must be other means of repressing such extensive illegalities in ordinary districts with the large police and revenue establishments at the disposal of the chief executive officer. If however special detective and preventive agency is found to be needed, the Government will be ready to consider the recommendations of the Board upon this point.

20 The Lieutenant-Governor and Chief Commissioner is quite aware of the reasons which render an increase in the consumption of liquor and consequent rise of revenue not only natural but inevitable. And it is observed with reason in the Report that during the last twenty years the gross receipts have not increased to any remarkable or unaccountable degree having regard to the growing prosperity of the country and to improved administration. It is also pointed out that in the best managed sadder distillery districts the average consumption per head is often as high as in tracts under the outstills. Nevertheless the excise revenue is in many ways so important that the details of its development require to be carefully watched in every district and the Government will not be satisfied until by steady and continuous persistence in a systematic policy the proper conditions of good and effective management have been ascertained, and until fair progress has been made in bringing the consumption of spirituous liquors and drugs under regular taxation and uniform control.

37 The subject of chandu smoking has engaged the attention of many officers without eliciting any proposal of practical interest. The total prohibition of the practice has been tried and has failed. It is absurd to attempt to make the private use of chandu penal but the public use of it should be discouraged in every way. New licenses should not be granted without careful enquiry as to the need for them in order to prevent the opening of illicit shops and it seems desirable to reduce the chandu and madak shops to the lowest possible scale. It is understood that considerable reduction has been made during the current year and that more will be made next year.

PUNJAB

31 The Government of the Punjab contend that the remarks contained in the letter from the President of the Congress have little or no application to that Province where the outstill system has only been experimentally introduced into three tahsils of one district and where liquor has been so highly taxed as to have led to illicit distillation and smuggling on a considerable scale in those parts of the Province where the population is addicted to drinking. The Financial Commissioner of the Punjab states that the excise system of that Province can have in no way encouraged drinking for while the population since 1867-68 has increased by about 7 per cent the consumption of spirits during that period has been almost stationary; that during the same period the largest consumption in any one year was in 1867-68 when it reached 141,511 gallons and that even this quantity falls at the rate of only one sixteenth of a pint per head of the population per annum.

32 This refers to the absolute number of gallons consumed as the consumption reduced to the standard of London proof shows a continual increase. A statement which is appended to the Finance Commissioner's memorandum upon the excise system shows that the consumption has gradually risen from 88,128 gallons (London proof) in 1865-66 to 121,104 gallons in 1884-85. The taxation at the same time including both still head duty and license fees, has risen from Rs 4,84,796 to Rs 6,95,513 having been throughout the period, between Rs 5 and Rs 6 per gallon. The number of liquor shops at the same time has increased from 874 to 1,722, this last number giving one for every 10,000 or 11,000 of population.

BURMA

36 The Chief Commissioner of Burma gives the following account of the excise system in that Province —

"3 Up to 1871-72 the Excise Department of the Province was worked under the farming system which consisted in disposing of the monopoly to sell drugs or spirits in large tracts of country to one person or company under certain restrictions. Opium was sold from the Government treasuries at Rs 24 a seer except in one district of Arakan bordering on Chittagong where the price was fixed at Rs 20 afterwards raised in 1871-72 to Rs 22 as that was the price at which it was sold in Chittagong. Licenses were issued for the sale of ganja up to the year 1872, since which the cultivation, sale or possession of that drug has been absolutely prohibited.

For the manufacture of so called country spirit after the European method of distillation there were three licensed distilleries—one at Akyah one at Rangoon and one at Moulmein. At Akyah the spirit farmer was also the distiller and he paid Government Rs 4 a gallon on the quantity of spirit passed out from the distillery. At Rangoon and Moulmein the distillers each paid Government a lump sum of Rs 10,000 a year for the privilege of working the distillery and this sum covered all charges on the part of Government, no duty being levied on the produce of the stills. In 1869-70 a similar method was adopted at Akyah the distiller paying Rs 5,000 a year to Government.

"4 The distillery system was not found to be satisfactory in so far as regarded outlying stations at great distances from the distillery to which especially in the rainy season people were not willing to come for their supplies. The difficulty of obtaining spirits from the central distilleries no doubt gave rise to much illicit distillation and there was a gradual falling off in the rents paid for the spirit farms and in the quantities of spirit taken from the distilleries. It was decided

when the new Excise Act (X of 1871) came into force, to make a change of system—to establish in tracts where there was a considerable and compact population consuming spirits, central distilleries, in which distillers could place their own stills for the preparation of spirit, and in the large tracts of country from which the distilleries were too distant to be a convenience, to establish either the outstill or monthly tax system in order that the people in these parts might have no excuse for illicit distillation. Accordingly on the 1st April 1872, when the new Excise Act came into force, new rules were introduced authorising the disposal of licenses in the following manner—The three central distilleries already alluded to were continued but the system of charging a high fixed rental for working them—a system which had been found to be too favourable to the distiller and bad in principle as tending to encourage a large outturn of spirit—was abolished. In lieu of this the distiller was charged a nominal license fee and on each gallon of spirits passed out for consumption a still head duty of Rs 8 a gallon was levied. In the interior licenses were granted for the manufacture of spirit after the native method of distillation a monthly sum being paid for the privilege of working a still of certain capacity. The mode of disposing of the right to sell the spirit by retail was also modified. Instead of the monopoly being farmed out to one person in each town with the option of opening shops where he thought proper licenses were granted for shops at specified places selected by the Deputy Commissioner in communication with the Superintendent of Police and these licenses were sold either at a fixed rate or to the highest bidder at the discretion of the Commissioner of the Division. In the case of *tamr* or *toddy* (the sap of the palmyra and other palm trees) licenses for its sale in an unfermented state were issued at a nominal fee while the fee for a license to sell fermented *toddy* was also moderate. It was the wish of the Government of India* that a heavy duty should not be imposed on *toddy* lest owing to over taxation the people should be driven to have recourse to stronger spirits or even to injurious drugs. It was however provided that farms for the retail vend of fermented *toddy* within given tracts of country might be granted by district officers with the previous sanction of the Commissioner of the Division.

5 The general system above described has been maintained ever since modifications in the rules and changes in the number of licenses disposed of being made from time to time as circumstances seemed to require. In 1876 the rate of duty on spirit made at distilleries was raised from Rs 8 to Rs 4 a gallon for spirit of London proof so as to assimilate the rate to that levied on imported spirit. This rate of duty was maintained to the end of March 1886 when as the outcome of representations that had been made to the Local Government time after time for many years by the Rangoon and Moulmein distillers that their high rate of duty served as an encouragement to illicit distillation and that their business was being seriously injured by the importation from the Straits of large and increasing quantities of a liquor known as Penang rum the duty on distilled spirit was as a temporary measure reduced to Rs 3 a proof gallon. In consequence of the raising of the duty on imported spirits the Rangoon distiller has been called upon to show cause why the duty on the locally distilled liquor should not be raised to Rs 3 12 or Rs 4.

8 With regard to the last sentence of the letter under reply it may be stated that the right to license outstills has never been farmed to the highest bidder. A certain number of licenses to work outstills are granted every year in localities where they are believed to be necessary in order to meet a genuine demand for liquor which would otherwise be supplied by illicit distillation. These licenses are put up one by one at public auction and sold to the highest bidder.

9 There is some difference of opinion regarding the increase of drunkenness amongst the natives of the country. The main difficulty with which the Administration has to cope is illicit manufacture of spirit in a country where a sparse population and heavy jungles render illicit manufacture specially difficult to detect. Until this difficulty can be more effectually overcome it is useless to attempt to introduce greater stringency into the rules regarding the number and arrangement of licensed shops. In the large seaport towns of Rangoon, Moulmein, Bassein and Akyab as in every seaport throughout the world where sailors congregate more or less evidence of the evils attending indulgence in strong drinks is certainly to be met with but it is hoped that taking the Province as a whole the people are not to any great extent falling into habits of over-indulgence in intoxicating liquors.

37 The principles upon which the outstill system is to be worked are contained in the following extract from the Excise Commissioner's instructions—

Form XII—(Outstill license)—This license will be more used than it is at present. The attempt to induce people to drink distillery liquor has failed probably because the price at which it can be sold is too high and the liquor sold under these licenses has no doubt generally been illicitly distilled liquor which though sold perhaps at the same price per bottle is stronger and yields the vendor a far higher profit. Something has been done in certain districts to check this illicit manufacture. It is impossible however to do more than temporarily check it unless where the demand for cheap liquor is considerable a licit supply is made available. The foreign liquor licenses will not in all cases effect this the price of these liquors being high. It is consequently necessary in most districts to establish outstills under the supervision and restrictions described in Rules 45 and 46. The outstill system is a fair one if the outturn of the still is controlled as much as is possible. In no case that I have yet seen except perhaps at a district head-quarters including Akyab, where the license fee is high has a still of more than ten gallons been required and even this is only worked as a rule four or five times a month two boilings or at most three being done in the day. At certain seasons of the year distillation may be more frequent. In the rarest cases only should a still exceeding ten gallons be permitted and the working should be most carefully watched. The number of working days per month should also be limited with care. If a licensee is allowed to have a still of a large size and is allowed to distil any quantity irrespective of the fee he pays and of the demand of the locality for liquor, he may endeavour to force a demand. The possibility of this should be prevented so far as may be by limiting the number of

* Despatch N 1033 dated 31st July 1872 from Financial Department.

days per month on which distillation is permitted so that he may be obliged, allowing three brews to the day the outturn of which will generally be at least five gallons of saleable spirits 40° to 50° U P to work his still nearly every permitted day to satisfy the legitimate demand. The amount of spirit which the still should be permitted to produce should bear some sort of relation to the license fee and it being borne in mind that the license fee is partly in lieu of duty. Careful supervision will gradually make it possible to determine with fair accuracy in each case the relation which should subsist between permitted outturn and license fee. The demand will no doubt grow—it is to be expected that it should. What is necessary is to endeavour to make the supply follow and not excite the demand. At the same time the licensed outstill must not be over-weighted with restrictions or the outstill will fail in one of its chief objects—the repression of the illicit trade. Clause 3 of the license requires that notice of the intention to distil should be given to the officer in charge of the police station where the outstill is situated. It should be easy to see that the still is not worked more than the fixed number of days per mensem. It is perhaps needless to add that dates for distillation cannot be fixed in the license as the time when the wash or wort will be ready for distillation is always more or less uncertain. An upset price should be fixed according to circumstances. Probably in the districts of the Pegu and Irrawaddy Divisions a sufficient upset price for an outstill would be Rs500. In smaller and poorer districts the upset price may be less than this.

38 The statistics given by the Chief Commissioner shew that the number of shops for liquor rose from 1,137 in 1871-72 to 2,461 in 1881-82, and since then has fallen to 1,346. For drugs the number of shops has recently been reduced to 17 only.

CENTRAL PROVINCES

39 The Chief Commissioner Central Provinces says that the state of things described by the President of the British and Colonial Temperance Congress London does not exist in those Provinces for although a weak spirit distilled from the mohwa flower has always been consumed chiefly by the large aboriginal population in the Provinces yet the excise system in force is not that described in the President's letter. The Chief Commissioner states that he has always been careful not to countenance any measures calculated to create or foster a taste for spirits. The system of farming the right to license outstills to the highest bidder was in force under native rule and down to the time when the Central Provinces were formed and it was abolished upwards of twenty years ago. There are now three kinds of distilleries in these Provinces:—sudder distilleries, contract stills and outstills. No still not even an outstill can be worked in any place without a license from the Collector of the district. If the Collector proposes to increase the number of distilleries in his district he must obtain the sanction of the Local Government to that step. The precise number of shops to be opened in each district is fixed by the Collector subject to the control of the Commissioner of Excise and the Local Government, a shop cannot be opened in any village without the Collector's permission and, in short, a strict control is maintained over the establishment of both stills and shops.

40 The following paragraphs are quoted from his letter:—

5 * * * * * As to the habits of the people in the matter of drinking, it is of course true that in accordance with their religious sentiments Hindus of certain of the higher castes and Mahomedans do as a body abstain from drink but in these Provinces these classes form but a small portion of the total population. We have here in a country much of which is wild and hilly and covered with long stretches of forest a large aboriginal population and in certain parts of the Province large numbers of persons of the lower castes who with their forefathers have always been accustomed to the use of liquor made from the flower of the mohwa tree. This tree occurs abundantly all over the Central Provinces and the process by which spirit is distilled from the mohwa flower in the wilder parts of the country is of the simplest character—a couple of earthen pots and a piece of hollow bamboo to form a tube constituting the distiller's apparatus. There is not a district in some portion of which spirit cannot under these circumstances be distilled illicitly without much fear of detection and experience has proved most convincingly that unless the inherited taste of these people for this stimulant is satisfied by the establishment within their reach of shops where they can buy taxed spirit they will resort to illicit distillation and render themselves liable to the penalties of the criminal law. It would be useless even if it were expedient to attempt to suppress consumption by refusing to license shops. Smuggling and its demoralising effects, prosecutions and criminal penalties would under the conditions of these Provinces be the inevitable result. The wisest policy is to adopt such measures as will operate as a check on excessive drinking and this is the policy which is followed here. It may be added that in the malarious tracts which abound in the Central Provinces it is quite possible that the moderate consumption of a weak spirit such as that ordinarily consumed in these Provinces, has its beneficial effects in protecting the people from chills and fevers. But however that may be there is the fact that the use of liquor in this part of the country has no connection with the advent of British rule and that steps were first taken upwards of twenty years ago to restrict its consumption.

6 Enough has been said to show that, as concerns the Central Provinces, the information on which the letter from the President of the Congress is based is entirely misleading both in regard to the excise system in force and the habits of the great mass of the people in the matter of drinking. It only remains to deal with the enquiry made in your letter under acknowledgment whether or not the rates of duty on liquor and drugs have been increased or decreased since the year 1860-61. The rates of duty on drugs have been materially increased more especially of late years and the consumption both of opium and ganja, the drugs in commonest use here is very strictly controlled. It is less easy to give a definite reply to the enquiry in regard to liquor because we have no complete statistics of consumption. The collection of such statistics in a country such as this and under the excise system found to be best suited to its varying circumstances, is an impossibility, and also because a portion only of the total sum raised by the taxation

of spirit is taken in the shape of a direct duty. But there can be little doubt that the price to the consumer of taxed spirit of a given strength is considerably higher especially in some of the larger towns where the monopolies of vend now fetch high prices owing to keener competitions than it was in 1860-61.

41 The statistics given by the Chief Commissioner shew that the number of shops which stood at about 6 000 from 1865 to 1880 has in recent years been about 4 000. The revenue from liquor, which was six or seven lakhs up to 1876, has recently gradually increased up to 14½ lakhs.

ASSAM

42 The Province of Assam contains tracts of country which widely differ from each other in respect of population and customs.

43 Regarding the aboriginal races whose abstemiousness English administration is supposed to have corrupted, we quote the following extracts of letters submitted by the Chief Commissioner —

From the Deputy Commissioner of Kamrup,—No 3224 dated 18th March 1887

3 When the British occupied Assam almost every cultivator of land grew a patch of poppy in the cold weather and as the use of the drug is acquired in its most fascinating form by smoking the householders as well as his women and children were confirmed opium consumers as the drug was collected by wiping off the juice of the poppy heads on rags which on being dried were quite prepared for smoking at the end of an ordinary pipe.

4 Owing to the action of Government in stopping the cultivation of poppy in Assam in 1861 and introducing abkari opium in cakes the use of the drug is now limited almost exclusively to adult men very few women and no children are addicted to it. The few women who consume it now are ordinarily of the prostitute class which is necessarily very limited and for statistical purposes may be excluded altogether. The price of abkari opium has been gradually raised from Rs 10 per seer to Rs 32 so that additional discouragement has been given to its indiscriminate use.

5 I am not aware that it is an historical fact that native dynasties frowned on the use of intoxicating liquors and drugs and that they were practically unknown in former times. I have already stated that under the Assam Kings no restrictions whatever were placed on the consumption of opium and if the use of intoxicating liquors was not extensive it was owing to the superior attraction of opium as an exciting medium and its extreme cheapness. It is not on record that any measures were ever taken by native dynasties to restrict the use of intoxicating drugs and liquors.

6 The inhabitants of Assam have increased enormously in wealth since they have been under British rule and can now if they like indulge in more refined methods of intoxication. It is within my recollection when large masses of the population ate their food off plantain leaves not being able to afford brass dishes when salt was a luxury and its substitute in ordinary use was potash obtained from the ashes of dried plantain leaves and other vegetation when the only garments worn by the people were woven in their own houses and Manchester goods were unknown or restricted to the rich. In such a condition of poverty it was obviously impossible for the population to indulge in expensive stimulants, but opium was grown by all and was used by nearly all as the cost of cultivation was trifling and brought it within the reach of the poorest. Physically the drug was most debilitating and to its indiscriminate use in former times may be traced the puny appearance of the inhabitants in many parts of the Province at the present day. I think if these facts were brought to the notice of the Congress it would admit that the British system of excise in Assam at least has been productive of good and not of evil.

From the Deputy Commissioner of the Khasi and Jaintia Hills,—No 2519 dated 8th November 1886

7 With reference to the points raised by the President of the British and Foreign Temperance Congress I have the honour to remark as follows.

8 As regards the district of the Khasi and Jaintia Hills the remarks hardly apply as outside of Shillong excise rules cannot properly be said to apply. On the broad question my opinion is that were there no excise system in India drunkenness would vastly increase with the increase of prosperity which this country enjoys. The Jaintias are perhaps the most drunken race in the Province if not in India and they pay no excise taxes. Several times respectable Jaintias have implored me and my predecessors to introduce the excise system with the express view of lessening intemperance but for various reasons this measure has not yet been adopted. Of course it would be idle to deny that the establishment of a shop at a place where one was not in existence before tends to increase the drunkenness of that particular locality. But this to my mind only shows that the desire to drink is omnipresent and that if the demand now creates a supply in spite of the heavy taxes raised as excise duty and in spite of all the vexatious rules and checks regulating the traffic in the absence of these taxes rules and checks for every one shop now in existence there would be a score if the Excise Department were abolished unless indeed the manufacture of liquor was altogether prohibited throughout India. I should imagine that this is a measure which not even the Temperance Society would advocate but if they should do so I would oppose it on the grounds that it would be an intolerable interference with the liberty of the subject that India cannot afford to lose any revenue at all just now that the excise tax is the least burdensome of all taxes since no one need drink unless he likes that all civilised nations drink, and apparently in exact proportion to the extent of their civilisation and general progress (England taking the lead).

9 The general condition of the province may be stated in the words of the Chief Commissioner's letter —

10 It will be observed that all officers are unanimous in their opinion that the excise system of Assam has in no way tended to cause increase of intemperance amongst the people, and in this

opinion the Chief Commissioner entirely agrees. The figures furnished in the two statements appended to this report show very clearly that except in the case of country spirits the policy of this Administration since the Chief Commissionership was formed has been to reduce the number of excise shops in the Province. Before 1874-75 the *mahal* auction system prevailed—that is to say the right to license an unlimited number of shops (opium, country spirits *ganja*, &c.) in each *mihal* or defined subdivision of a district was put up to auction. Subsequently the system was modified somewhat by auctioning the right to open a limited number of shops only in the *mahal* sold the auction purchaser being allowed to locate his shops where he pleased. In the case of country spirits the auction price of these *mahals* was all the revenue that the Government realized. In the case of opium and *ganja* the Government levied a duty on the drug that passed into consumption in addition to the auction price of *mahals*. This duty as the reports of the Excise Commissioners show has been considerably raised within the last twenty years.

In 1882-83 the *mahal* auction system was abolished and the shop auction system introduced. Under this latter system the Commissioner of each excise division fixes the locality and limits the number of shops in each district and each shop is separately put up to sale duty on opium and *ganja* being realized in addition as under the *mahal* system. Under this system a better control is exercised over the consumption of articles of excise shops are better distributed and their number has been and is still being reduced to the lowest number compatible with the legitimate requirements of the public.

4. In regard to country spirits it is impossible to ascertain what the actual consumption has been of recent years as the shopkeepers cannot be made to keep accurate accounts. In the case of *ganja* and opium we know what the consumption is because these articles of excise pay duty on what is actually passed out of the treasury or *ganja golahs* for consumption. It is however quite certain that the consumption of country spirits has largely increased within the last ten years and will still go on increasing as the immigrant foreign population imported by our tea gardens increases. In the six districts of the Assam Valley the native Hindu population do not as a rule consume country spirits. They prefer opium while the semi-Hinduised aborigines brew their own liquor which is not taxed so long as it is brewed for home consumption and not for sale. The number of liquor shops in the Assam Valley Division was—

	Population	No. of country spirit and rum shops	No. of liquor shops of all kinds*
' In 1874-75	1,916,697	75	111
1879-80		126	180
„ 188, 86	2,220,271	168	206

In explanation of these figures I am to refer you to paragraph 5 of the Report of the Commissioner of the Assam Valley Districts. The Commissioner has been taking steps to reduce the number of country spirit and rum shops as far as possible but the legitimate wants of the immigrant tea garden population must be supplied. If we closed the shops or reduced them materially they would brew for themselves.

The whole principle of our excise system is to prevent this home or illicit brewing by the establishment of a sufficient number of licensed shops to satisfy the legitimate wants of the people. It is needless to say that this Administration does not recognise the desire to get drunk where it exists as a legitimate want nor does Mr. Ward think that the number of country spirit and rum shops now existing in any district of the Province is such as to encourage such a desire where it does not exist.

6. The President of the British and Colonial Congress does not notice intoxicating drugs. The following statement gives for each excise division the number of *ganja* and opium shops open at different periods during the past eleven years and the actual consumption —

DIVISION	Number of shops	CONSUMPTION IN MAUNDS						Revenue derived from intoxicating drugs
		Ganja			Opium			
		Mds	Srs	Ch	Mds	Srs	Ch	R
Assam Valley Division—								
1874 75	3,782	184	19	4	1,729	34	0	11 50 372
1878 79	1 293	147	0	11	1 559	20	0	15 45,848
1885 86	1,273	139	12	8	1,355	22	15	16,48,406
Surma Valley and Hill Districts Division—								
1874 75	100	683	29	13	107	17	0	1 53 676
1878 79	377	440	1	2	95	39	0	2 03 953
188, 86	342	376	14	0½	90	33	2	2 56 067

The large reduction of shops is explained by the abolition of the *mahal* system referred to above. The reduction in the consumption of intoxicating drugs in both divisions accompanied by an increase in the revenue is a fact which may the Chief Commissioner thinks be brought to the attention of the President of the British and Colonial Temperance Congress as illustrating the principles upon which the administration of the Excise Department is conducted in Assam.

* i.e. country spirits, rum, imported wines, *tari*, *paohwai*. *Tari* and *paohwai* shops do not exceed six in the whole division. Imported wines are rarely consumed by the masses.

OTHER PROVINCES

45 It remains to note the circumstances of three smaller provinces under British administration. The first of these, Berar is in many of its features akin to the Central Provinces, and the Commissioner gives the following account of it. He states that the farming system, whereby the monopoly of vend within a given area is put up to auction and is disposed of to the highest bidder has been in force since the assumption of the province to the British Government. That the number of retail shops is strictly limited to that clearly required by the wants of the people, and that the contractors are on no account allowed without the special sanction of the Deputy Commissioner to increase their number the object of course being it is stated, to obtain the highest possible amount of revenue distributed among the smallest number of places of vend, or, in other words, to heighten the price of liquor as far as possible. The Commissioner is of opinion that any greater restriction in the number of places of vend for liquor would probably force the people to distil surreptitiously for themselves, for the only spirit manufactured in the province is that distilled from mohwa and mohwa trees abound in Berar. The Commissioner says that, apart from the rise of the revenue which may sufficiently be accounted for by the growing numbers and more diffused wealth of the population there are no indications that inebriation is at all a common or increasing vice among the people.

46 The number of liquor shops has been about 2,400 ever since 1870, except for three years 1875 to 1878, when it fell to about 1,800. The revenue fell from 9½ lakhs in 1870-71 to 8 lakhs during the period 1873 to 1878, but since then it has gradually increased to about 11 lakhs.

47 As regards Coorg, the Chief Commissioner states that the system of farming to the highest bidder the right of manufacture and sale of spirits is the old native system which prevailed in Coorg down to 1860-61 and is still in force in old fashioned Native States and that under this system there was no check at all on the amount of liquor the contractor could brew or the number of shops he might establish. The first result of the sudder distillery system was, in Coorg a falling off of revenue but in 1870-71, under the influence of revenue prosperity from expansion of coffee enterprise and from better management, the revenue greatly increased. In 1873-74 and again in 1877-78 the still head duty was raised, but though these measures must have made the liquor considerably dearer, they did not apparently check consumption, for the revenue went on increasing. The Chief Commissioner says that for the last four or five years the revenue has shown some tendency to decrease apparently on account of the depression of the coffee industry. The Chief Commissioner agrees with the Commissioner in thinking that Government in Coorg is not open to the reproach of having led the people into intemperance by its abkari system that the Temperance Congress appears to him to be under a misapprehension as to facts for in the Punjab and in Coorg the two parts of India in which the Chief Commissioner (Mr. Lyall) has personal knowledge of the question the result of the abkari system of the British Government has been to immensely raise the price of attack above that at which it was sold under Native rule and in the earlier years of the British administration. It is stated that spirit which sold formerly at two annas per bottle or less now sells at one rupee. The Chief Commissioner observes that certain classes, or individuals of certain classes, may have taken to drinking under British rule, who in former days were prevented by tribal or family usage from drinking but if this is so it must be due to the greater license or liberty of the age and to the decay of respect for old usage.

48 The Chief Commissioner Ajmere Merwara states that habits of intemperance are, no doubt, more common in those districts than they were twenty years ago but he agrees with the Commissioner in thinking that this result may justly be attributed in great measure to the increase in wealth and the improved means of communication which have been introduced in that period, and the consequent extension of the market for intoxicating liquors. He is of opinion that ordinarily the real remedy for an increase in intemperance among the people would be the total prohibition of the manufacture of strong country liquor, but in these districts surrounded as they are by Native States, where strong liquor is freely brewed, such a measure would in any case be necessarily of doubtful efficiency.

49 Up to the year 1883 the monopoly of the manufacture and sale of spirit was sold by auction to the highest bidder, but under this arrangement general complaints were made of the inferior quality of the country liquor, and accordingly the Bombay sudder distillery system was introduced in a modified form in the year 1884. Under this system, which is still in force, the manufacture of liquor is confined to the central distillery at Ajmere and the Government receives a still head duty fixed according to the alcoholic strength of the liquor sold. The exclusive right to manufacture and sell country spirit within certain maximum rates* is sold by auction to the highest bidder.

50 The statistics given shew that the number of liquor shops has ever since 1876-77 been a little over 180, and that during the ten years in question the liquor revenue has increased from Rs 40,000 to Rs 90,000.

EXPLANATION

The following vernacular terms are used in the above correspondence —

Abkari Excise

Sayer Inland imposts included Excise Revenue under the ancient Native system

Mal Land Revenue.

Mahal The area (geographical or otherwise) comprehended within a farm or other settlement of revenue

Sudder distillery An erection or enclosure appointed by the Excise authorities within which licensees are allowed to distil spirits

Taluka A subdivision of a district

STATEMENTS REFERRED TO IN PARA 21 OF THE ENCLOSURE OF THE PRECEDING DESPATCH

Statement shewing the quantities of toddy spirit and mowra spirit of the strength 28° U P consumed in the Island of Bombay during each of the ten years from 1872-73 to 1881-82, and the rates and amounts of duty realized thereon &c &c

Years	MOWRA SPIRIT			TODDY SPIRIT						TOTAL.	
	Number of gallons spirit consumed	Rate of duty charged per gallon	Amount of duty realized	NUMBERS OF TREES LICENSED TO BE TAPPED			Rate of tax per tree per annum	Estimated number of gallons spirit produced	Amount of tree tax realizations	Number of gallons of spirit mowra and toddy consumed	Amount of duty realized
				Cocconut	Brab	Total					
		R a p	R						R		R
1872-73	559 630	1 0 0	5,59,630	24 783	1 972	26 755	6	347,815	1 60 530	907 44	7 20 160
1873-74	553 025	1 0 0	5 56,912	23,649	1 818	25 467	6	331 071	1 52,800	884 096	7 09 714
1874-75	599 115	1 0 0	6,20 208	21 441	1 103	22,544	6 (a) & 7 (b)	297 072	1 56 4 9	892 187	7 76,861
1875-76	656 700	1 0 0	7 16 479	23 190	1 616	24 815	7	322 595	1 73 70	979 29	8 90 164
1876-77	418 997	1 1 0	8 24,899	10 162	1 183	11,345	9	147 484	1 02 105	566 462	9 27 004
1877-78	362,266	(a) 1 12 0 (b) 2 4 0	8 11 926	21 074	1,333	72 407	9 (a) & 12 (b)	261,291	2 39 300	653,557	10,51,226
1878-79	295 110	2 4 0	7 28 167	21,376	936	22,312	15	290 056	3 34 080	85 166	10 62,84
1879-80	320 415	2 4 0	7 99 108	15 855	650	16 505	15 (a) & 18 (b)	214 565	2 76 450	534 980	10 75 567
1880-81	380 759	2 4 0	9 48 837	1 290	269	15 559	18	202 267	2 80 06	583 076	12,28 899
1881-82	400 434	2 4 0	9 69 300	17 469	230	17 699	18	230 087	3 18,582	630 21	13 07 88

(a) For the first five months of the year
(b) For the last seven months of the year

Statement shewing the quantities of country spirits consumed in the Surat District during each of the ten years from 1872-73 to 1881-82, and the rates and amount of duty realized thereon &c &c

Years	Tracts supplied with liquor from the Surat Distillery		Population of the tracts supplied.	Number of gallons of spirit issued from the Distillery	Rate of duty levied per gallon	Amount of duty collected	Remarks
					R a p	R	
1872-73	Surat City and six miles round			85 523	1 4 0	1 06 904	See remarks in the Ahmedabad statement above
1873-74	Ditto	ditto		89 105	1 4 0	1 11 381	
1874-75	Ditto	ditto		99 053	1 4 0	1 23 816	
1875-76	Ditto	ditto	107 149	94 375	1 4 0	1 17 969	
1876-77	Ditto	ditto		95 861	1 4 0	1 19 826	
1877-78	Ditto	ditto		86 964	1 4 0	1 08 705	
1878-79	Ditto	ditto		45 222	2 0 0	90,444	
1879-80	Surat City, Choras, and Olpad talukas		221,840	75 312	2 0 0	1,50 624	
1880-81	Ditto	ditto	221 840	77 634	2 0 0	1 55 268	
1881-82	Surat City, Choras Olpad and Bardoli talukas		292 767	94,542	{ 2 0 0 1 8 0 }	1,77 767	

Statement showing the quantities of country spirits consumed in the Balsar District during each of ten years from 1867-73 to 1881-82, and the rates and amount of duty realised thereon, &c, &c

YEARS.	Tracts supplied with liquor from the Balsar Distillery	Population of the tracts supplied	Number of gallons of spirit issued from the Distillery	Rate bond per gallon	Amount of duty collected	REMARKS
				R a p	R	
1872-73	Town of Balsar and six miles round	11 313	The Balsar Distillery was not opened till 1873-74			See remarks in the Ahmedabad statement above
1873-74						
1874-75	Ditto ditto		56 853	0 8 0	28 426	
1875-76	Ditto ditto		62 676	0 8 0	31 388	
1876-77	Ditto ditto		62 378	0 8 0	31 179	
1877-78	Ditto ditto		65 880	0 8 0	32 940	
1878-79	Ditto ditto		67 600	0 8 0	33 800	
1879-80	Ditto ditto		22 270	1 0 0	22 270	
1880-81	Town of Balsar and the Balsar and Pardi talukas	129 956	75 362	1 0 0	75 362	
	Ditto ditto	129 956	86 689	1 0 0	86 689	
1881-82	Town of Balsar and the Balsar Pardi Jalalpur and Chukhi talukas	270 631	87 267	1 8 0	1,30 900	

No 63 dated 16th August 1887

From—The Secretary of State for India
To—The Government of India

With reference to recent correspondence terminating with your telegrams of the 30th ultimo, I forward herewith for Your Excellency's information copy of the papers noted in the margin respecting the issue of licenses for the sale of intoxicating liquors and opium in Burma.

2 You state in one of your telegrams of the last mentioned date that you do not understand why the question is now raised as no orders have been passed by you since the Regulation of 19th March 1886, a matter in regard to which I am addressing you separately in the Legislative Department. I find however in the Proceedings of the Chief Commissioner, Burma for December 1886, distinct proposals on the part of Mr Crosthwaite in connection with this matter. The reply which I caused to be given to Mr Bryce on the 22nd July last, was founded mainly upon this document which was considered likely to form the basis of any measures which might be deemed expedient. As, however, you explain in your telegram of the 6th instant that some recent action has taken place in connection with the grant of spirit licenses in Burma, it is not necessary further to allude to this matter, especially as I now gather from you that the whole subject of the Burmese opium and liquor traffic is under consideration. I shall, therefore, await a full report of your proceedings including a Return of Licenses for the Sale of Intoxicating Liquors and Opium issued in Upper Burma since the annexation of that country, showing the number of such licenses issued, the times at which, the districts for which, and the periods for which they have been issued, the prices paid for them respectively, the conditions or regulations subject to which they have been issued, and the estimated number (so far as is ascertainable) of Chinese of Shans, and other non Burman Buddhists and of non Burmans who are not Buddhists, in each of the several districts aforesaid.

3 I do not desire to fetter your discretion in general matters of administration, and it does not seem necessary that you should receive my special sanction before making such arrangements for the Revenue administration of the Province as you may consider necessary. I desire however, to impress upon you that the strongest precautions should be taken to prevent the sale of opium and spirits to Burmans and the issue of licenses in places where the population is purely Burmese.

4 I am aware of your desire to be informed at once when the attention of Parliament is likely to be called to any subject of Indian administration, and I know that you are fully alive to the expediency in matters of importance of keeping me duly informed as to the progress of affairs. In the present instance however, the only details procurable are contained in the volumes of proceedings where the narrative is disconnected and incomplete nor is it possible in some cases to trace accurately the course of events seeing that isolated circumstances are frequently modified by subsequent transactions.

Friday 22nd July 1887

5 Mr Bryce,—To ask the Under Secretary of State for India —

- (1) Whether it is the fact that, under the Native Kings of Independent Burma, the sale and use of intoxicating spirits and of opium were strictly prohibited to natives
- (2) Whether the Government of India has lately enquired, from the officers in charge of districts in Upper Burma, their opinion as to the propriety of licensing the sale of intoxicating spirits and of opium
- (3) Whether the great majority of the officers so consulted have reported against the introduction of such a licensing system, and stated that it would prove highly injurious to the Native population
- (4) And whether, notwithstanding such reports, the Government of India have lately made an order for the issue of licenses for the sale of spirits, and intend to authorize the sale of opium

(1) and (2) Yes

(3) The reports have not yet reached the Secretary of State, but he understands that the introduction of a general licensing system for the sale of intoxicating liquor and opium is deprecated

(4) No such order has been reported to the Secretary of State. But it may become expedient to grant licenses for the sale of spirits in such towns as Mandalay Bhamo, and other places where Chinese and other non Burmans chiefly congregate. The Chinese, Shans Kachyens, and other non Burman races have long been in the habit of consuming opium which is imported from Yunnan, and it may be expedient to regulate the sale of opium by restricting it to the larger towns, and forbidding its sale to Burmans or in country districts. Whatever regulations are made will be for the purpose of restricting the sale of spirits and opium in the interest of public order and of preventing their sale to Burmans and most certainly not with the view of raising revenue thereby

Tuesday 2nd August 1887

22 Mr Bryce,—To ask the Under Secretary of State for India,—

- (1) Whether any licenses for the sale of intoxicating spirits have already been issued in Upper Burma, and whether if so some such licenses have been issued in districts where there are no Chinese and the population is purely Burmese
- (2) Whether Her Majesty's Government will now consent to present to the House the reports recently received by the Government of India from officers in charge of districts in Upper Burma relating to the question of issuing licenses for the sale of intoxicants and of opium together with other correspondence bearing on the subject which they can properly produce
- (3) And whether Her Majesty's Government will undertake that no licenses for the sale of intoxicants or of opium in Upper Burma shall be issued until those reports have been presented and until the Regulations under which it is proposed to issue such licenses have been laid upon the table of the House

(1) The Secretary of State is informed by the Viceroy that no orders relating to the sale of either opium or spirits in Upper Burma have been issued by the Government of India since the approval of the Regulation of 19th March 1886. Under this Regulation the sale of opium and spirits to Burmans was prohibited. All licenses issued and now subsisting have been issued under this Regulation.

(2) The reports referred to have not yet been received by the Secretary of State and cannot, therefore, be now presented to the House. On their arrival the Secretary of State will consider them and all other correspondence on the subject, with the view of giving to Parliament all information bearing on the subject which can properly be produced.

(3) All licenses to sell opium or spirit are only issued under condition that these articles shall not be sold to Burmans. The issue of licenses cannot, in the opinion of the Government of India, be suspended because then the importation of opium the manufacture of spirit, and the sale of both would at once be unrestricted. The Secretary of State is informed that the whole subject of the Burman opium and liquor traffic is still under the consideration of the Chief Commissioner of Burma and his proposals are not yet before the Government of India. But the Secretary of State will intimate his opinion to the Viceroy that the strongest precautions should be taken to prevent the sale of opium and spirits to Burmans and the issue of licenses in places where the population is purely Burmese.

No 69 (Revenue) dated 31st August 1887

From—The Secretary of State for India

To—The Government of India

With reference to the letter of Your Excellency's Government in the Department of Finance and Commerce, No 166, dated 25th June last, respecting the Abkari traffic in India

* Dated 25th August 1887

I forward herewith for your information copy of a letter* which I have caused to be addressed to the President of the British and Colonial Temperance Congress on the subject

No 998 R S and C dated 20th August 1887

From—SIR JOHN E GORST Under Secretary of State for India

To—The President British and Colonial Temperance Congress

With reference to previous correspondence, terminating with my letter of the 10th August 1886 regarding the liquor traffic in India I am directed by the Secretary of State for India in Council to enclose, for your information, copy of a letter† from the Government of India on the subject

† Finance and Commerce No 166 dated 25th June 1887

Your Lordship will observe from these papers that the problem to which the British and Colonial Temperance Congress have directed attention is extremely complex and that the object which the various Governments have in view is the adaptation of the several methods of excise administration to the different conditions which present themselves in each locality. But it is shown that there are no grounds for the imputation that the fiscal system adopted in India affords undue facilities for drinking in defiance of Native opinion or that misery and ruin are being spread amongst many families of the industrial classes. On the contrary, though the revenue is higher in consequence of the increase of taxation and the diminution of smuggling, the consumption is smaller and much better regulated than was the case in former years.

As regards the Province of Burma to which particular reference is made I am to point out that undue restrictions on the sale of liquor and high taxation are invariably followed by illicit distillation. At the same time there has been a considerable decrease in the number of shops during the last few years. I am to add that as regards the indigenous population of Burma, instructions have already been given that the strongest precautions should be taken to prevent the sale of opium and spirits.

No 28 (Revenue) dated 19th April 1888

From—The Secretary of State for India,

To—The Government of India

In continuation of my Despatch No 63, dated 18th August last, I forward a copy of

* (Deposited)

the *Times** newspaper report of a debate in the House of Commons on '*** the extension

of the sale of intoxicating liquors for (Indian) revenue purposes with serious results to the moral and material welfare of the people. A copy of Your Excellency's Despatch No 166, dated 25th June 1887, which reported fully upon the Indian excise administration, had been printed by order of the House of Commons, and was in the hands of the Honourable Members before the recent debate.

2 I am satisfied that in controlling and directing the Indian excise administration the Supreme and Local Governments are following and have followed the principle that as high a tax as possible should be placed on spirits without giving rise to illicit distillation. In the interests of the Indian people as well as in the interest of the Indian Treasury, the excise systems of India must always be based upon the considerations—

- (1) that an extension of the habit of drinking among Indian populations is to be discouraged,
- (2) that the tax on spirits and liquors should be as high as may be possible without giving rise to illicit methods of making and selling liquor.

Subject to the above considerations, as large a revenue as possible should be raised from a small consumption of intoxicating liquors.

3 Your Excellency's recent Despatch, and also the periodical excise reports, show that your Government and the Local Governments practically shape the Indian excise administration in conformity with these considerations. At the same time, I occasionally find in periodical reports passages which read as if the increase of the excise revenue was the paramount object of good excise administration, and as if additional facilities for liquor drinking might be sometimes given more readily than the actual needs of the people demand. I think it desirable that Your Excellency's Government should take an early opportunity of drawing the

attention of Local Governments to the principles by which their excise administration ought to be guided

4 The report of the Bengal Excise Commission points to the conclusion that some years ago the number of licensed outstills and liquor shops was unduly increased in parts of Bengal. And I am glad to find that the action taken by the Government of Bengal on that report has resulted in a considerable reduction of liquor shops and of the estimated quantity of spirits passed into consumption. I incline to the view—a view upon which the Local Governments appear generally to act—that the central distillery system is preferable to the outstill or the contract system for all places and tracts where the population is large and where adequate means exist for supervising and controlling the distillery arrangements. Under that system every gallon of spirit passed into consumption must pay the full duty, whereas under the contract system, and still more under the outstill system, it is the interest and in the power of the distiller to make as much spirit and to push the sale thereof by cheapening liquor as far as he possibly can.

5 I shall be glad to receive a copy of any instructions that Your Excellency may see fit to issue in accordance with the remarks contained in the foregoing paragraphs.

No 159 dated 16th June 1888

From—The Government of India,

To—The Secretary of State for India

In Despatch No 63, dated the 18th August 1887, Your Lordship desired to be furnished with “a full report of our proceedings, including a return of licenses for the sale of intoxicating liquors and opium issued in Upper Burma since the annexation of that country, shewing the number of such licenses issued, the times at which, the districts for which, and the periods for which they have been issued, the prices paid for them respectively, the conditions or regulations subject to which they have been issued, and the estimated number (so far as is ascertainable) of Chinese, of Shans, and other non Burman Buddhists and of non Burmans who are not Buddhists, in each of the several districts aforesaid.” It was at the same time stated that, though it was not necessary that we should obtain sanction before making arrangements for the revenue administration of Burma, Your Lordship desired to impress upon us that the strongest precautions should be taken to prevent the sale of opium and spirits to Burmans. We have now the honour to forward copies of communications received from the Chief Commissioner of Burma, which are noted in the schedule annexed to this Despatch, and to report the orders which we have passed on the proposals submitted by him.

2 Before discussing the question how the traffic in opium and intoxicating liquors in Upper Burma should be dealt with, it is necessary first to consider what the present facts are regarding their use. The answers given by the district officers to the series of questions put to them by the Chief Commissioner shew not only what the present condition of Upper Burma is in this respect, but also what it was under the late Burmese Government. It may not be wise to assume that these answers in all cases shew correctly what proportion of the people are abstainers, and what proportion are non abstainers, but the broad facts are such as can be readily ascertained, and these have been placed beyond doubt by the enquiries which have been made by the district officers. It is clear that drinking, whether of rice spirit, jaggery spirit, or of toddy, has always been and is a fairly common practice in Burma. It is practised somewhere commonly, somewhere rarely, but the fact is there and the main features of the situation are shewn to be—

- (1) The people of Burma in every district drink, in some places abstinence is the rule and in others the exception.
- (2) The sympathies of the respectable classes, or at any rate of those among them who are of mature age, are decidedly against a policy of allowing unrestricted sale, though there has been no formal protest emanating from Burmans themselves.
- (3) Drunkenness was an offence under the monarchy, but there was not even the pretence of a systematic repression of it, the administration of the prohibitory ordinance being altogether capricious.

3 In the case of opium also the facts are simple. No license for sale or import of opium has been given, and no revenue is derived from the traffic,

but the traffic certainly exists, and the stringent rule against the sale of opium which were enacted, and it is said somewhat rigorously enforced, as soon as we took over the country, failed altogether to suppress the trade, although they caused it to disappear from public view, and at present opium is reported to be cheap and easily procurable. The prohibitions of the late Burmese Government against the possession of opium were equally ineffective and in conflict with its official actions. An import duty of Rs 5 a *ciss* (3 66lbs) was in fact charged on opium imported into Mogaung, and it was so common as to be used as a medium of exchange at the jade mines. With respect to the inconsistency shewn by the late Burmese Government in this matter, it is pointed out that a similar prohibition was in force against killing animals, although there were classes who had no other means of livelihood than catching fish.

4 It is clear then that in both cases we have to deal with a large existing traffic, and the first question which arises is whether it is possible by legislation to suppress this traffic, and to wholly prevent the consumption of either opium or intoxicating liquor. If it is not possible to enforce a law of this nature, then the only alternative is to regulate and control the traffic, and any attempt to regulate it must commence with the establishment of a system of licenses. By this means, although the price of licit liquor may be higher than the previous price of smuggled liquor, a considerable part of the demand for illicit liquor will be removed, and as the methods of manufacture and the channels of the traffic become known, there will be a chance of the remaining trade in smuggling being successfully dealt with. In that case, however, it is important to observe that the only questions with which the Government of India has to deal are questions not of principle but of administration and they are questions which have already become thoroughly familiar under the very varied conditions which exist in different parts of India.

5 As regards the question of fact whether Government is able to carry out a policy of absolute prohibition, we cannot hesitate to adopt the conclusion that the Local Administration is in the best position to judge of what it can do and of what it cannot do, and we agree with the Chief Commissioner in thinking that in Upper Burma a law for this purpose could not be practically enforced. On this point the Chief Commissioner in his first letter simply remarks that by any one who has seen the country and knows the character of the people to be dealt with and the means at the disposal of Government, the task of preventing illicit importation of opium or illicit manufacture and consumption of liquor will be admitted to be hopeless. As, however, we consider it a matter of importance that there should be no misapprehension regarding this, we desire to draw attention to some of the difficulties which render an experiment of this kind less likely to be successful in Upper Burma than elsewhere.

6 In other parts of India, where the country is thickly populated, though roughly known and has long been opened out and settled, where we maintain costly preventive establishments, and where licit opium and liquor are offered for sale at prices which if high compared with the incomes of the people, are not prohibitive—we nevertheless find from the records of our Criminal courts, and from other sources of information available to us that smuggling is extensively carried on. In Upper Burma, however the country is to a great extent sparsely populated, unknown, impassable, and covered with jungle, and the facilities for smuggling are immensely greater. In such a country it is practically impossible to prevent the importation of opium or the manufacture of illicit liquor. A proposal to establish a customs line along the frontier was, indeed, considered by the Chief Commissioner, but after consultation with the various local officers it was abandoned as hopeless apart from the consideration that it was quite impracticable on account of the prohibitive cost, and, as regards liquor, it is stated that in the wild forest and jungle with which the country is covered, illicit distillation can be carried on without fear of detection. It is obvious too that the same causes render easy the illicit sale of opium and liquor when once they have been brought into or manufactured in the country.

7 In addition to this, the agencies which the Government might be able to utilise for purposes of detection are not such as have much chance of successful working. It is pointed out by the Chief Commissioner that, though the opinion of the priesthood and of the better classes is adverse to the use of intoxicating liquor, it is idle to expect any active support from these classes in

the enforcement of a restrictive law. In Lower Burma it is reported that little assistance is obtained from informers and from rival dealers, and there appears no reason to expect that such assistance will prove more useful for detective purposes in Upper Burma. There remains only the agency of the police. Of these the Burman recruits may be regarded as for this purpose untrustworthy. The force is, however, almost wholly composed of foreigners, and the foreign police officers can be at once identified, they have little sympathy with the people, and even if they were not already otherwise fully employed, and could always be relied on to resist the powerful and persistent inducement that will be offered to secure their passive assistance, they would constitute a most unpromising agency for employment on detective duties. Nor, apart from the evils of endeavouring to enforce a law which could be so easily evaded, and which must necessarily in its punishments be capricious and unpopular, is there any probability, even if the Government were prepared to sacrifice progress in all other directions in order to pay for improved administration in this one, that in such a country a policy of absolute prohibition would meet with any real success. The alternative is therefore forced on us of bringing the traffic under control by the establishment of as complete an excise system as the conditions of the case admit.

8 The following are the proposals of the Chief Commissioner for the purpose of regulating and controlling the traffic in intoxicating liquors—

- (1) to extend the Excise Act to Burma, so as to give a legal basis to the measures of restriction and prevention which it is intended to introduce,
- (2) as regards the three northern districts—Bhamo, Myadaung and Ruby Mines—where drinking is as common as in India, to adopt the ordinary Indian method of licensed central distilleries or regulated outstills for manufacture, and to sell by auction the privilege of vend at places where a demand for spirits exists
- (3) in other places to confine manufacture and sale to the head quarters of subdivisions and districts to allow manufacture at central distilleries, or, when consumption is too small to admit of the expense of such a system by regulated outstills, and to sell by auction the privilege of vend but to condition it in every case by a prohibition of sale to Burmans,
- (4) to license the sale of toddy (*taru*) in districts where palms are numerous, and to tax it by prohibiting sale except under licenses and by selling by auction the privilege of sale

9 We have sanctioned these proposals, with the exception of those for the taxation of toddy. The arrangements proposed by the Chief Commissioner as regards other liquors are really designed to prevent distillation and sale, except under conditions of taxation, and to control the consumption by limiting the sources of legitimate supply, and though it is to be feared that these will be only partially successful, and that licensed distilling and selling may be made a cloak for illicit dealing yet this is inevitable in the beginning and it is a stage that has to be passed through. As regards toddy, which is a comparatively innocuous beverage, we are inclined to doubt whether the time is ripe for introducing any licensed system into purely agricultural tracts. There is no evidence before us that a trade in toddy exists there, the people drink their own toddy, but there does not appear to be a class of persons who buy it from one set of people to sell it to another. We have accordingly directed the Chief Commissioner not to give licenses for sale of toddy or establish licensed shops except in townships where he finds that a real demand has given rise to a traffic which it is necessary to regulate.

10 In the case of opium, the Chief Commissioner proposes—

- (1) to extend the Opium Act of 1878 to Upper Burma,
- (2) to license import by anybody wishing to import opium on payment of a duty of Rs 15 a *viss* the opium being kept under surveillance by public officers from the time of its first import till its final delivery to the retail vendor,
- (3) to allow opium shops to be licensed for retail sale at 21 towns only, and
- (4) to prohibit sale to Burmans

11 The first, second, and fourth of these proposals we have accepted. At present so little is known as to the nature and extent of the local opium traffic and as to the effect of any rules which may be introduced, that no system can be other than experimental. The whole trade is at present illicit, but it is known to exist, and the only chance there is of suppressing smuggling is to introduce some regular system and to watch its operation. Smuggling will no doubt continue, but it will not be untraceable, especially as the number of consumers is limited. The third proposal—to allow opium shops to be licensed for sale in 21 towns—we have carefully considered, but, after examining the returns which the Chief Commissioner has submitted, we think it probable that the number may with safety be still further reduced, and we have requested him to reconsider his proposal with a view to this being done. We enclose a statement giving detailed information regarding the 21 towns in which he proposes to permit the retail sale. The Chief Commissioner has also submitted for approval rules drawn up under the Excise and Opium Acts. They require revision especially in the matter of form, but this will be carried out at leisure, and in the meantime we have sanctioned their immediate introduction subject to a few alterations, such as the insertion in the form of Opium License of the condition already prescribed in the regulations, which prohibits sale to Burmans.

12 We have also directed the Chief Commissioner to give effect to the proposed arrangements, both as regards opium and as regards intoxicating liquors, with as little delay as possible.

13 In conclusion, we take the opportunity of expressing regret that Sir John Gorst should have stated in the House of Commons, when replying to Mr Bryce on the 21st April, that the long delay on the part of the Government of India in furnishing this information was "unjustifiable." We need scarcely remind Your Lordship that Upper Burma in its rural parts is even now a practically unknown country. When it is recollected that it has been under our administration for two years only, that nearly all the energies of the district officers have been required for the suppression of disorder and the introduction of an organised system of administration, that many of them are new to the people, to their customs, and even to their language, that nothing is so difficult to acquire as a knowledge of the secret habits of an alien race, we think we have reason to object to the implication that there has been any dilatoriness on the part of our officers in dealing with this difficult subject. Indeed, we are certain that, when Your Lordship observes the extent, the minuteness, and the character of the information which we are now in a position to supply, you will be ready to acknowledge that the inconsiderate complaints of delay preferred against the Government of India, or rather against the Chief Commissioner of Burma and his officers, in reference to this matter, are both unjust and ungenerous. There are probably no officials in the British Empire whose duties are being discharged under such difficult and anxious conditions as those of Sir Charles Crosthwaite and his subordinates, or upon whose physical energies there is at this moment a greater strain. Sir Charles Crosthwaite was aware that the investigation upon which he was engaged was one of the most vital importance, that it was occupying the attention of a large body of public opinion at home, that out of it there might arise a hot and bitter controversy, that his policy would be closely scrutinised, and that consequently it was absolutely necessary for him to ascertain with the utmost preciseness the multifarious and frequently obscure conditions and facts upon which that policy would have to be based, and we are decidedly of opinion that the delay of a few months more or less in collecting and digesting the information on which to lay down the lines of the policy to be pursued, in excise matters, in our newly-acquired territory, was much less important than the obligation to render it as accurate and complete as possible.

No 3361 dated 22nd June 1888.

From—E J SINKINSON Esq, Officiating Secretary to the Government of India,

DEPARTMENT OF FINANCE AND COMMERCE

To—The Chief Commissioner of Burma

I am directed to acknowledge the receipt of your letter No 526, dated the 20th March 1888, submitting, for the sanction of the Government of India,

your proposals for dealing with the traffic in opium in Upper Burma, and for restricting the use of the drug as far as practicable

2 From the replies submitted by the district and divisional officers, it is clear that Government has to deal with a considerable existing traffic in opium although no license for the sale or import of opium has been given, and although no revenue is derived from the traffic. It is shewn also that the difficulties in the way of a policy of absolute prohibition are greater in Upper Burma than elsewhere, and that such a policy could not be successfully enforced. In these circumstances you propose—

- (1) to extend the Opium Act of 1878 to Upper Burma,
- (2) to license import by anybody wishing to import opium on payment of a duty of Rs 15 a *miss*, the opium being kept under surveillance under the usual regulations till its final delivery to the retail vendor,
- (3) to allow opium shops to be licensed for retail sale at 21 towns only, and
- (4) to prohibit sale to Burmans

3 The first, second, and fourth of these proposals are accepted. At present little is known as to the nature and extent of the local opium traffic, and the effect of any rules or system which may be introduced can only be conjectured. The whole trade is at present illicit, but it is known to exist, and the only chance of suppressing smuggling is to introduce a system of licensing and restricting the traffic and to watch its operation. Smuggling will no doubt continue, but it will not be untraceable, especially as the number of regular consumers is not very large. The third proposal—to allow opium shops to be licensed in 21 towns—has been carefully considered, but, after examining the statements submitted by you, the Governor General in Council thinks it probable that the number of licensed shops may with safety be still further reduced and I am to request that you will reconsider your proposals with a view to this being done. A copy of a statement which has been drawn up in this office from the information supplied by you is forwarded herewith. The statement shows the distribution of the population in the places in which it is proposed to permit retail sale of opium, and I am specially to draw attention to the fact that the Burman population of Yeu and Meiktila is shown as 100 per cent and 99 per cent of the whole population. In connection with this subject, a copy of a telegram from the Secretary of State, dated 1st May, is forwarded for your information, and should be acted on.

4 The draft Opium Rules submitted with your letter have not yet been systematically revised by the Government of India. Their revision will be undertaken together with the revision of the Punjab Rules on which they are based, but in the meantime, in order to avoid delay, the Governor General in Council sanctions the rules as they stand, subject to the following slight modifications in the forms of licenses —

- (1) Intoxicating drugs other than opium should not be mentioned in the form of License for Wholesale Vend, as the sale of these is prohibited in Rule 2
- (2) In the License for Retail Vend the amount of opium permitted to be sold to one purchaser should be 10 tolas, and not 3 tolas
- (3) A condition should be inserted in the forms of licenses prohibiting sale to Burmans

5 The Governor General in Council also invites your attention to the question whether it may not be possible eventually to introduce the Bengal system of supplying excise opium, or a modification of it, into Upper Burma. The Bengal excise opium is made up in cakes of one seer each, wrapped in a special kind of oil-cloth and is recognisable at sight. It is probable that Yunnan opium is imported in all sizes, shapes, and qualities, and apparently, therefore, licit opium could be rendered identifiable by collecting it at a factory and making it up in blocks or balls of uniform weight to be sold to the licensed vendors. Under such a system all opium imported from Yunnan, or grown by cultivators, would be secured and brought to the Government Factory, and

bought at a fair fixed price by Government, all the opium thus bought would be made up into cakes of approved shape and weight, and the licensed vendor would obtain his opium from the Government Treasury, paying the fixed Government price per seer. In this connection I am to forward a copy of correspondence which has been submitted by the Government of Bengal regarding a proposal which is under the consideration of that Government to issue opium in cakes weighing one tola each.

6 Copies of a Despatch to the Secretary of State on the whole question, and of notifications under section 1 of the Opium Act, I of 1878, and section 5 of the Scheduled Districts Act, XIV of 1874, for the purpose of extending the Opium Act to Upper Burma, are forwarded with this letter. The notification under Act I of 1878 will be inserted in the *Gazette of India* on hearing by telegram from you the date from which you wish the Act to take effect, the other notification must appear first in the local Gazette, and as soon as this has been done, it will be published in the *Gazette of India*.

Population of the places in which it is proposed to permit retail sale of opium

Places	Number of population	PROPORTION OF RACES (PERCENTAGE)							Buddhists or non-Buddhists	Percentage of abstainers from drinking to the total population.
		Burmese	Karens	Chinese	Kachins	Chins	Shans	Indians.		
Moganung	5 000	80							20†	
Bhamo	6 000	83.3							16.7†	
Shwecyin	654	91.7		46			7.84			
Katha	17 300	5		2					83.75*	Buddhists 40
Yeu	5 500	100								Ditto 54
										Mostly Buddhists 25
Kyanhnyat	2 033	98.3							1.7†	
Mogok	1 760	94.3		2			2.7		1	Buddhists 50
Monywa	6 000	98		2						Ditto 70
Puangbyin	3 000								100†	
Thau-gut	5,500	10							90†	
Homalin	2 100	4.76							95.24†	
Kyaukse	4 000	98.53		12			1.15			Buddhists 90
Pakokku	12 000	97		3						Ditto 40
Pauk	100									Ditto 40
Myingyan	20 887	99		4				6		Ditto 90
Minbu	2,891	86.1							13.6†	
Yenangyaung	3,057	99.8							2†	
Taungthaingyi	8 000	93.75		6.25				5.625		Buddhists 50
Meiktila	2 770	93		1						Ditto nearly all abstainers
		nearly								
Yamethin	6 000	98.7	a few	1.3						Ditto 94
										A few Pathis
Pyinmana	9 000	92.2		2.2					5.5	Ditto 98
										94.4% Buddhists

These figures refer to abstinence from drinking

* Of this 74.75 are Shan Burmans.

† These include Karens, Chinese, Kachins, &c. which are not separately shown.

No 3362 dated 22nd June 1888

From—E J SINKINSON Esq. Officiating Secretary to the Government of India,
DEPARTMENT OF FINANCE AND COMMERCE

To—The Chief Commissioner of Burma

I am directed to acknowledge the receipt of your letter No 473 15 E, dated the 20th April 1888, forwarding the opinions of the district and divisional officers on the question of the policy to be adopted in Upper Burma in regard to intoxicating liquors, and explaining the system which you propose now to introduce.

2 Your proposals may be briefly summarised as follows —

- (1) To extend the Excise Act XXII of 1881 to Upper Burma.
- (2) As regards the three northern districts — Bhamo, Myadaung, and Ruby Mines, where drinking is as common as in India—to adopt the ordinary Indian method of licensed central distilleries or regulated outstills for manufacture, and of sale by auction of the privilege of vend
- (3) In other places to confine manufacture and sale to the headquarters of subdivisions and districts, to allow manufacture by central distillery, or, when consumption is too small to bear the expense of such a system, by regulated outstills, and to sell by auction the privilege of vend, conditioned in every case by a prohibition of sale to Burmans
- (4) To license the sale of toddy in districts where palms are numerous, and to tax it by prohibiting sale, except under licenses, and by selling by auction the privilege of sale

A set of draft Excise Rules framed on the rules now in force in Lower Burma is submitted, and it is proposed that if these are approved, the views of selected local officers on them should be obtained, and that the rules and the new system should be introduced from the commencement of the next financial year

3 In reply, I am directed to convey the sanction of the Governor General in Council to your proposals, with the exception of those for the taxation of toddy. As regards toddy, I am to say that it appears doubtful whether the time is ripe for introducing any licensed system into the agricultural tracts. No evidence is adduced that a trade in toddy exists there, and though people may drink their own toddy, there does not appear to be a class of persons who buy it from one set of people to sell it to another. In these circumstances, the Governor General in Council considers that licensed vend of toddy should not be established except in townships where it is found that a real demand has given rise to a traffic which it is necessary to regulate

4 The draft rules which Sir Charles Crosthwaite proposes to issue under the authority conferred by the Act are approved, and I am to request that both the rules and the new arrangements may be brought into force with as little delay as possible, and that, if you see no objection to this course, you will telegraph the date from which the Excise Act should have effect in order that a Notification, a copy of which is enclosed, and which should be published also in the local Gazette, may be published in the *Gazette of India* extending the Act to Upper Burma. Such alterations in the rules as may be considered necessary after consideration of the opinions of the officers consulted may be made by you hereafter, but His Excellency in Council considers it desirable that the delay which would be caused by adopting your suggestion should be avoided, and that they may be adopted for the present without such revision

5 With reference to the statements submitted with your letter, I am to request that further details may be submitted regarding the arrangements made in Mandalay, where the number of shops licensed this year is shown to be much greater than the number settled last year, and the revenue nearly double. An explanation should be given regarding this, as *prima facie* it does not appear how a revenue exceeding two lakhs of rupees can be obtained from the sale of spirits to that part of the population which does not include Burmans and soldiers

No 526 dated 20th March 1888

From—D SKEATON Esq M A BCS Offg Chief Secretary to the Chief Commissioner Burma,
To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

In obedience to the orders conveyed in your letter No 5959, dated the 6th November 1887, I am now directed to lay before His Excellency the Governor General in Council the Chief Commissioner's proposals for dealing with the opium excise question in Upper Burma

2 The Chief Commissioner has endeavoured to obtain full information regarding the traffic in opium. The accompanying papers contained the answers of Commissioners and district officers to the queries put to them. The information is vague and incomplete

But it is all that can be had, and until an excise system is established and worked no better information will be obtainable. At present the opium traffic goes on uncontrolled and in great part unknown. On our taking over the country stringent rules were enacted and somewhat rigorously enforced against the sale of opium. Many Chinese were flogged and otherwise punished for engaging in a traffic which, although it may have been nominally prohibited, was allowed to go on under the Burman Government. One of the chief complaints of the Chinese was the severity with which the British Government punished the sale of opium and the keeping of gambling houses. While this severity prevented the open traffic it did not stop it. It is clear from the enquiries which have been made that opium comes into Upper Burma in considerable quantities, and, as no duty is levied on it, it is cheap and easily procured. Large quantities are used by the Chinese Shans, and Kachins, and the jade traffic is carried on to a large extent by means of opium. As to preventing opium from coming into Upper Burma to any one who has seen the country and knows the character of the people to be dealt with and the means at the disposal of the Government, the task will appear hopeless. The difficulties in the way of preventing smuggling will as Mr. Copleston, late Excise Commissioner, says in his memorandum, dated the 23rd December be greater than in Lower Burma, where indeed they are almost insuperable. There appears therefore to be no other course open but that of controlling the existing traffic and checking consumption by raising the price of the drug.

3 To attain this object the following measures are proposed —

- (a) to extend the Opium Act of 1874 to Upper Burma excluding the Shan States
- (b) to impose an import duty on all opium imported into Upper Burma excluding the Shan States
- (c) to fix the places at which shops for the retail sale of opium may be opened and to sell such shops by auction to the highest bidder,
- (d) to prohibit sale to Burmans

4 The first question to be determined is the amount of duty to be imposed. Enquiries have been made regarding the price at which Bengal and Yunnan opium sell in Burma. It is reported that Bengal opium costs the vendor a little over 10 annas per tola and Yunnan opium 8 annas per tola in Rangoon. The Bengal opium is much better than the Yunnan opium. Bengal and Yunnan opium quality being taken into account, are on fairly even terms when Bengal is sold for Rs 56 and Yunnan for Rs 35 per viss in Rangoon. In Upper Burma Bengal opium will be dearer and Yunnan opium cheaper. The price of Bengal opium in the Eastern Division is said to be Rs 65 a viss. So that following the proportion obtained from the Rangoon prices the corresponding price of Yunnan opium should be Rs 40. The present price of Yunnan opium in Upper Burma free of duty may be taken at Rs 25 a viss. It is proposed therefore to impose a duty of Rs 15 a viss which will raise the price to Rs 40 at which it is considered it will be weighted equally with Government opium if that opium was sold in Upper Burma. In other words, supposing that Yunnan opium imported into Upper Burma is charged with a duty of Rs 15 per viss, it will not pay to smuggle it into Lower Burma.

5 The next question is what is the best means of collecting this duty. It can either be collected directly through Government agency or through a farmer. There is no doubt that, owing to the nature of the country, which is adapted for smuggling, and to the untrustworthy character of the newly raised police, it will be very difficult to secure the full duty by direct collection. If the right of collecting the duty was farmed and sold to the highest bidder for a year or a term of years there is no doubt that it would be more rigidly collected and that a large sum of money would come into the treasury. After a full consideration the Chief Commissioner has resolved on recommending the method of collecting the duty directly notwithstanding its undoubted difficulties and disadvantages. In the present state of Upper Burma the matter of most importance is the protection and encouragement of trade more especially with China and the Shan States. The Shan traders come down to Upper Burma by hundreds and even thousands. If a revenue farmer had the right of stopping and searching these traders, there would be risk of oppression and extortion, the results of which would not be counterbalanced by the increase of the opium revenue. The rules drafted by the Chief Commissioner and submitted herewith provide for the issue of import passes which shall specify, along with other things, the quantity of opium to be imported and the route by which it is to be imported. The importer will ordinarily have to pay the duty in advance and will have to present the imported opium at an excise opium station and deposit it in a warehouse before he can sell or transport it. If this system succeeds it will hardly be worth the importer's while to risk the confiscation of the opium and the loss of the duty already paid for the sake of smuggling opium in excess of the quantity in the pass.

It is thought that by securing payment of the duty in advance a great hold will be obtained over both the retail vendor and the importer. It is a condition of his license that the retail vendor deposit one-fourth of the annual sum for which he has purchased the monopoly of sale in his circle. If it is found that no opium is being imported under license, while at the same time the vendor is selling opium, he will be convicted of a breach of the rules and his license will be cancelled. A comparison between the import passes and the registers of the sale of opium at the shops will show at once whether the traffic is being regularly conducted or not.

6 As to the vend of opium, it is proposed to give licenses for wholesale vend at a small fee to any one who wishes for them. The wholesale vend will probably remain in the hands of

the importers. The places at which retail shops will be allowed will be laid down by the Chief Commissioner and the right of selling opium at those places will be sold by public auction either singly or by groups. Other methods of dealing with the matter have been considered but have been set aside in favour of that now proposed. It has been proposed that the Government should create a monopoly of the purchase of opium in its own favour and buy up all imported opium at a fixed price, and then deal with it as Government opium is dealt with in India or Lower Burma. The objection to this is that the difficulty of enforcing the sale of opium to Government at a fixed price is as great as that of collecting an import duty while the direct action of Government in purchasing and in selling the opium is sure to be made the subject of grave objections. Another plan, which has the support of Mr Burgess, is to leave the importation free to divide the province into circles, and to sell the monopoly of vend in each circle by auction. It is probable that this system, which avoids the difficulty connected with the collection of duty on imported opium, would be easier to work and as productive of revenue as any other. The main objection to it is that, while the import of opium would be unrestricted, it would be the interest of the monopolists to extend the consumption by selling the opium as cheaply as possible. This objection seems insuperable and therefore the proposal has been set aside.

7 The rules now submitted for the approval of the Government of India are based on the Punjab rules and on the rules current in Lower Burma. There are several matters which require to be noticed. In the first place as a necessary supplement to the prohibition of sale to Burmans it is necessary to define a Burman for the purpose of the rules. There are in Upper Burma numbers of Mahomedans and Natives of India who have for generations settled in the country and have adopted the language and costume of Burma. It is presumed that it is not intended to place them under the disabilities which are imposed on Burmans. There are other tribes and races living in Burma who habitually consume opium. For instance the Burma born Chinese or half Chinese, Shans and Kachins. It is not easy to make a definition of a Burman which shall be exactly suitable for the purpose. The Chief Commissioner proposes to define a Burman to be a person born of Burman parents and who is a Buddhist. If the person to whom opium is sold wears the Burmese national dress and speaks the Burmese language, the burden of proving that such person is not a Burman within the meaning of the definition will be on the vendor of the opium. In other cases it will be for the prosecution to show that the person to whom the opium is sold is a Burman.

8 The extent to which the poppy plant is cultivated in Upper Burma proper is not known. It is believed however that the cultivation is confined to Kachin villages on the upper reaches of the Irrawaddy and of the Chindwin. It is not proposed at present to interfere with this cultivation. Power has been taken in the rules to impose an excise duty on it and to allow the village or tribe to compound for the duty by a lump payment. Opium manufactured in those places in which the poppy plant is cultivated and transported into other parts of Upper Burma will be treated as imported opium and subjected to the same rate of duty.

9 It has been proposed by some of the officers consulted to raise the maximum quantity of opium which a retail vendor may sell and which a person without a license or pass may possess from the usual amount of 3 tolas to 1 viss equal to $1\frac{1}{2}$ seers. The argument for this proposal is based on Lower Burma experience and on the result which may naturally be expected to follow from greatly restricting the number of shops. If the consumer lives at a distance from the shop, he will try to obtain, and no doubt will obtain a supply sufficient to last him until he can conveniently come back. Consequently there is no doubt that the 3 tola rule is not and will not be observed. In Upper Burma Chinese are in the habit of using opium largely in their dealings by way of barter with the Kachins and others will have to come long distances to procure opium unless shops are multiplied unduly. To meet these cases the Chief Commissioner has inserted a rule to allow the Deputy Commissioner to give a transport pass for opium to persons who require it under such special circumstances as those referred to. The proposal to raise the maximum which may be possessed without a license from 3 tolas to a viss in all cases is open to objection. It is thought expedient however, looking to the small number of shops and the long distances which consumers will have to travel, to raise the maximum which can be sold by retail to one person at one time to 10 tolas.

10 Upper Burma has been defined to be the territories formerly governed by King Thebaw, excluding the Shan States. It is not possible to control the cultivation and manufacture of opium in the Shan States, and therefore it is best to treat opium grown there as if it were foreign. The same course, at least for the present will have to be followed in respect of opium produced in the Kachin villages in Upper Burma proper. It is believed that the quantity so produced is small and that no difficulty will arise in dealing with it.

11 There are two questions which have been raised in the papers which accompany this letter. First whether the license for retail vend is to permit consumption on the premises or not. Secondly, whether Burmans who have contracted the habit of smoking opium are to be allowed to procure the drug, or are to come under the general prohibition. On the first point much difference of opinion exists. Some officers think that if consumers are obliged to eat or smoke the opium at the shop which would thus assume the character of an opium saloon there would be less danger of Burmans being drawn towards the vice. Others object to opium saloons because they collect idlers and bad characters, others advocate them for the same reason. It is proposed to leave the matter optional. It might be possible by strict supervision to prevent any one from smoking opium on the vendor's premises. But it is impossible to prevent a man from swallowing an opium pill if he wishes to take it in the shop or from carrying it away with him if he wishes to take it at his home. On the second point some officers whose

opinions are entitled to weight, advocate a rule under which any Burman who is addicted to opium may register his name and procure exemption from the general rule prohibiting the sale of opium to Burmans. It is argued that these men will get opium by some means or other and it is therefore expedient to afford them a lawful means of supplying their wants. It is intended to apply this rule to such persons only as shall register their names at once, and not to allow the privilege to those who may contract the vice hereafter. In the Chief Commissioner's opinion it is not advisable to adopt this plan. It is unlikely that Burmans who are addicted to opium eating will come forward to register their names and the plan is open to the objection that it may facilitate the introduction of the use of opium into Burman families. It is better to allow no exceptions to the general rule.

12 It is not possible to say with any accuracy what the financial result of these proposals will be. Possibly a revenue of three or four lakhs of rupees may be received. If the proposals and the rules approve themselves to the Government of India they can be put in force at once. A list of the places where it is proposed to establish retail shops is appended.

No 473-15E dated 20th April 1888

From—DONALD SKEATON Esq M A BCS Offg Chief Secy to the Chief Commissioner Burma
To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge receipt of your letter No 5955 dated the 5th November 1887, regarding the policy to be adopted in respect of excise on intoxicating liquors in Upper Burma. Your letter was received on the 21st November. In accordance with the request contained in paragraph 10 a detailed enquiry district by district was instituted. Commissioners and Deputy Commissioners were addressed by letter on the 1st December and a series of tabular forms and a list of questions were sent to each officer to be filled in and answered before the 15th February. The last report to arrive was that of the Deputy Commissioner Bhamo which reached this office on the 13th April. On the 23rd March in compliance with your telegram of the 21st March the reports and tabular returns received up to date were submitted. Since then the Chief Commissioner has considered the question of liquor excise in Upper Burma carefully with the aid of the information and opinions of the officers consulted. I am now to submit printed copies of the entire correspondence, commencing with my circular letter No 611 dated the 1st December 1887. It will be seen that there has been no avoidable delay in dealing with the question. In the present state of the postal communication in Upper Burma it takes a considerable time to transmit letters and obtain replies from outlying districts. It is moreover by no means an easy or a simple matter to get accurate, trustworthy information from local officials many of whom have been chosen more for their strength of character and local influence than for their skill in collecting statistics and writing reports. The English district officers have had to spend most of their time in the interior on active duty. And some, like the Deputy Commissioner of Bhamo whose report has only just been received, have been absent on long and difficult expeditions.

2 In paragraph 10 of your letter the main point on which His Excellency desires to be fully informed is stated to be "the existing habits of the people of Upper Burma" in liquor manufacture and consumption. I am to explain that there is perhaps no subject on which reliable information is more difficult to obtain than this. The remarkable differences of fact and the divergences of opinion which appear in the reports of officers at once prove and illustrate this difficulty. To take for instance, two districts, Mandalay and Ava-Sagaing. These two districts are adjacent. The population in both is almost entirely Burman and the people are all Buddhists. The occupations of the people are the same,—agriculture and petty trade. The climate is the same in both districts.

The following information is furnished by the two Deputy Commissioners—Mr J H Bridges, C S, of Mandalay, and Mr A R Colquhoun, of Ava Sagaing—

Mr Bridges, C S, Deputy Commissioner of Mandalay, reports that— Mr A R Colquhoun Deputy Commissioner of Sagaing, reports that—

- | | |
|--|--|
| (i) large portion of the population both urban and rural drink liquor both spirits and toddy being drunk in the interior | (i) scarcely any spirits are drunk toddy drinking is rare and only indulged in by loose characters |
| (ii) about 53 000 or 67 per cent. of total rural population are abstainers | (ii) about 148 500 or 99 per cent of the population are abstainers |
| (iii) Burmans if asked in public will protest against the use of spirits but most of them drink in private | (iii) a very strong feeling exists common to all classes of Burmans against use of liquor |
| (iv) use of spirits was nominally forbidden by the late Burmese Government, but the prohibition was not enforced in practice liquor vendors were taxed indirectly. | (iv) use of spirits was forbidden by the late Burmese Government and rigorously enforced against Burmans |
| (v) there are 7 900 toddy palms in the district and toddy is commonly drunk in the interior | (v) there are 130 000 toddy palms in the district but toddy is rarely drunk and only by loose characters |
| (vi) toddy, palm sugar spirit and rice spirit are drunk in the interior | (vi) hardly any drinking goes on in the district the liquor drunk is rice spirit |
| (vii) absolute prohibition of liquor is impossible large portion of the population drink and will continue to drink in spite of the prohibition | (vii) absolute prohibition of liquor is possible in Sagaing and similar districts |

(viii) he disapproves of the prohibition against sale of liquor to Burmans because it is ineffectual and, as Burmans will obtain liquor in spite of it, illicit sales are common

(viii) disapproves of the existing system of licensing liquor shops, even with the prohibition against sale to Burmans, because Burmans will learn to drink. The prohibition does not prevent Burmans getting liquor

Mr Bridges is a Civilian of 12 years' service in Burma. He has held important administrative charges in both Lower and Upper Burma, and was appointed to be Deputy Commissioner of Mandalay by Sir Charles Bernard on account of his large experience, his tact in dealing with the people, and his sympathy with them. His administration of the Mandalay district has been eminently successful. He is the best junior officer and probably the best Burmese scholar in the Commission.

Mr Colquhoun was an officer in the Burma Public Works Department from 1872 till the end of 1881. On returning to the province in the beginning of 1886 he was appointed District Officer of Sagaing, where he has remained ever since.

3 It is hardly possible to believe that in two districts which are so very similar as Mandalay and Ava-Sagaing the habits and views of the people in respect of liquor drinking are so widely different as they are represented to be. Mr Bridges finds that one third of the rural population of the Mandalay district are liquor drinkers. Mr Colquhoun reports that only 1 per cent. of the people in Ava Sagaing (these being only loose characters) drink liquor. Mr Bridges finds that in his district, although the toddy palms are comparatively few, toddy is habitually drunk. Mr Colquhoun reports that in his district, although toddy palms abound, scarcely any toddy is drunk. Mr Bridges is of opinion that, although a nominal prohibition against drinking existed in the King's time, the practice of drinking was winked at both by the King and his officers. Mr Colquhoun expresses the opinion that the prohibition was real and effectual and that it was severely enforced.

The evidence of a high official of the late Burmese Government, U Pe Si, Magistrate of the City of Mandalay, under both King Mindon and King Thebaw, is as follows —

The Burmese Government never openly recognised the opium and liquor traffic in Upper Burma: those persons only were punished who sold opium and liquor to Burmans. The Burmese Government admitted the existence of the traffic by levying customs dues through an officer called the Dewan Akunwun on all liquor and opium imported into Upper Burma. They also took revenue in kind from liquor and opium-sellers. Thus Chinamen were required to supply large quantities of liquor for the Royal elephants and for rubbing on the posts of the palace before gilding them; they also supplied articles required by the Criminal Courts such as stocks and whipping rods. The number of persons who drank liquor in the King's time was very large and amounted to about nine tenths of the population. The number of persons who drank regularly was probably not more than one third of the population, but all except about one-tenth of the population would drink whenever they had a chance of getting liquor or had sufficient money. He (U Pe Si) considers that in view of the large number of Burmans who consume liquor any restrictions on the sale of liquor would be inoperative.

Such is the evidence of an officer of 60 years of age, a Buddhist, a staunch adherent of the monarchy and one who has held high office in the interior as well as in the capital. U Pe Si was for a considerable period Wun of Sagaing. Other officials of the late King who served in the interior of the Mandalay district report that from one third to one fourth of the rural population habitually drank liquor.

North of Sagaing is the Ye U district. From this district the report is that the means for manufacturing arrack and fermented toddy exists in unusually large quantities; that the custom of drinking country spirits and toddy, especially the latter, is almost universal, and that the feeling of the people on the subject is one of indifference. This is the report of an officer of long experience and full knowledge of the people and the language. From the Lower Chindwin district, which adjoins Sagaing on the west, the reports are similar in purport to that from Ye-U. There is great facility for obtaining intoxicating drink, especially in the rural parts, and a large proportion of the population, from 20 to 30 per cent., are in the habit of using stimulants.

4 On the question of the existence and enforcement of the law against the drinking of spirits by Burmans in the King's time opinions are pretty evenly divided. Six experienced District Officers declare that the prohibition was not enforced. Seven others assert that the law forbidding drinking by Burmans was put in force. But of these, Messrs Campbell and Buckle qualify their assertion and Captain Grey admits that punishment for disobedience of the law was meted out capriciously. Mr Burgess, Commissioner of the Northern Division, is of opinion that the prohibition was never seriously enforced. On the whole, it may be concluded that the Burmese monarchs, acting in this, as in many other matters of administration, under the influence of religious law and teaching, forbade the drinking of spirits by Burmans and decreed that drinkers should be punished, but that the aim of the law was to prevent drunkenness; that it was not intended to interfere with private drinking so long as the habit did not create a public scandal, that therefore although the law against drinking remained in force, punishment for breaking it was rarely inflicted and then only on drunken persons. It must be remembered, however, that under the King's Government the administration of all laws was capricious and corrupt.

5 The answers to the question as to the proportion of the people who abstain from drinking are very various. In the Mandalay district Mr Bridges reports the proportion to be two-thirds. U Pe Si, Magistrate of Mandalay City in the King's time, puts it at one tenth only. Mr Ffords reports that one-half of the people of the Ruby Mines abstain. Mr Mac

Dermott reports that in that part of Shwabo (about one-third of the district) to which he has chiefly directed his enquiries only 6 per cent are abstainers. Mr U. W. Shaw gives the proportion, in different parts of the Myadaung district, at from 25 to 80 per cent. Mr Porter considers that about one fourth of the population of the Ye U district abstain from drinking. Captain Baikes thinks that three-fourths of the people of the Chindwin district are non-drinkers. Mr Campbell puts the proportion of non-drinkers in the Kyaukse district at 90 per cent. Captain Eyre thinks that 40 per cent of the people of the Pagan district abstain. These officers have all served in Upper Burma since the annexation.

Mr Rice reports that one half of the people in the Taungdwingyi district abstain. Captain Grey puts the proportion in Myingyan at 90 per cent. Mr Cholmeley thinks that the non-drinking population in the Yamethin district is 97 per cent. of the whole. Messrs Colquhoun, Buckle and A. F. A. Shaw put the proportion of abstainers at from 98 to 99 per cent in their districts. These six officers with the exception of Mr Colquhoun, are all new to Upper Burma.

In reading these reports it must be borne in mind that Upper Burma is hardly more homogeneous in its character than India. The districts on the Chinese border Bhaino and Mogaung differ in many respects from the purely Burman districts such as Yamethin or Meiktila. The districts bordering on the Shan States of Wundwin and the great tracts of country on the Upper Chindwin and on the Shan plateau, each has its own peculiarities of population, produce and formation. The English officers have not in all cases had the power or opportunity of making themselves acquainted with the domestic habits of the people. Statements are liable to be made of a more general character than an accurate acquaintance with facts would warrant. It is therefore impossible to describe accurately the opinions or the practice of the people. It is certain that in some districts the consumption of spirits is very common in others it is rare in none is it unknown. Where palm trees abound as they do in many places, the fermented juice is commonly used and spirits are also distilled from palm sugar made from the juice.

As to the opinion of the people it is certain that the priesthood and the stricter classes of the laity condemn the use of intoxicating liquors. Their practice is not always in full accord with their opinions but it is as a rule in the direction of abstinence. The strength of the feeling entertained on the subject is shown by the effect it has had on the opinions of the officers consulted, who are for the most part in favour of maintaining a restrictive law which hardly one believes to be capable of enforcement.

6 The liquors which are drunk in Upper Burma are rice spirit, spirit distilled from palm sugar and fermented tari. The evidence of the officers consulted shows with the exception of the Deputy Commissioner in the Ava Saung district that the drinking of tari is very common. Mr Campbell Deputy Commissioner of Kyaukse who reports 90 per cent of the people of the district to be abstainers mentions that many persons are found intoxicated with toddy. Even where tari palms are scarce toddy is obtained and habitually drunk.

With the exception of Messrs Weidemann, Colquhoun, Cholmeley, Rice, and Captain Grey, the officers consulted report that country spirits, distilled both from rice and palm sugar are in some districts to a large extent in other districts moderately consumed.

7 The other statistics relating to liquor manufacture and drinking which the reports afford cannot be conveniently summarised. They will be found in detail in the separate district returns.

8 It appears then that the people in Upper Burma are acquainted with the use of intoxicating liquor produced either by distillation from rice and jaggery or by fermentation from the juice of the palm tree. The palm tree from which this juice is obtained abounds in many districts and in some is the chief product of the soil. Jaggery is made in large quantities from the juice, and the manufacture from jaggery of distilled spirit is known and practised. The instruments or vessels necessary for the purpose of distilling are easily procured. The country is covered with wild forest and jungle in which illicit distillation can be carried on without fear of detection. The civil police lately raised are as yet raw and inefficient, and judging from the police in Lower Burma will not be trustworthy for many years to come. They have enough to do in dealing with the serious crime which is still rife. It is true that the opinion of the priesthood and better classes is adverse to the use of intoxicating liquor. While this opinion may be relied on to approve any restriction placed on the open sale and consumption of liquor, it is idle to expect that those who hold it will actively assist the Magistrates or the police in the enforcement of a restrictive law. The Chief Commissioner therefore, while yielding to no one in his desire to preserve the people of Upper Burma from contracting the vice which is the curse of the British people, is bound to look to the practical effects of adopting a law of restriction which cannot be enforced. It is evident, notwithstanding the assertions of irresponsible persons that the use of intoxicating liquor is no novelty in Burma any more than it is in India. From Mogaung in the extreme north where Captain Adameon has lately reported the liquor traffic to be and to have always been unrestricted to the boundary of Lower Burma, there is no district in which nature has not provided the materials for making intoxicants and in which man has not more or less made use of those materials. To endeavour absolutely to stamp out and destroy this traffic is an impossible task, and to attempt it would involve the Government in a hopeless and demoralising contest.

There is a middle course namely to permit the manufacture of liquor and its sale to others than Burmans. As the Governor General in Council concurring in the view expressed by the Secretary of State, is of opinion that this course should be adopted, and that the restriction on the sale of spirits to Burmans shall be maintained, it is not necessary to say more on the subject than to express the desire of the Chief Commissioner to carry the wishes of the Governor General in Council loyally into effect, although he is unable to alter his own opinion as to the futility of the restriction which will certainly lead to the corruption of the police.

It is at any rate a concession to Burmese opinion which may not be altogether without a good effect

9 The resolution to prevent the sale of spirits to Burmans does not it is understood, apply to the sale or use of tari or fermented palm juice. The abundance of palm trees and the ease with which tari is produced taken together with the strong evidence that the use of this drink is very general suggest the necessity of treating the consumption of tari in a different manner. Whenever the trees abound it is hopeless to prevent the use of tari either by preventing the opening of shops or by allowing shops to be opened but forbidding sale to Burmans. The Chief Commissioner therefore, advises that the traffic in tari shall be regulated and the liquor subjected to taxation.

10 I am now to explain the details of the system which it is proposed to adopt. The first question which arises is the definition of 'Burman' for the purpose of the restriction. In dealing with the question of the opium excise in my letter No 516 dated the 20th March 1888 to your address paragraph 7 it was said 'The Chief Commissioner proposes to define a Burman to be a person born of Burman parents and who is a Buddhist. If the person to whom opium is sold wears the Burmese national dress and speaks the Burmese language, the burden of proving that such person is not a Burman within the meaning of the definition will be on the vendor of the opium. In other cases it will be for the prosecution to show that the person to whom the opium is sold is a Burman. It is proposed to adopt the same definition of a Burman for the purpose of the liquor excise rules. The next question is whether the sanction to the restriction should extend to the vendor only or to the Burman purchaser also. There can be no doubt that the restriction would be much more efficacious if the Burman transgressor were subjected to a penalty as in the King's time and a good many of the officers favour the imposition of a severe penalty. It is in Mr Crosthwaite's opinion open to objection that one part of the population should not only be put under a disability but should be treated as criminal for an act which ought to be left optional and which is in itself innocent. The vendor of liquor obtains his license on certain conditions and he may fairly be punished for breaking those conditions. It is hardly fair to punish a Burman for using his liberty as others are allowed to use it. It is, therefore, not proposed to make the use or possession of spirits by Burmans penal.

11 The system which the Chief Commissioner proposes to adopt is as follows. First, as to the import of liquor into Upper Burma. For the purpose of the Excise Rules spirits may be divided into two classes foreign and country. The foreign liquor will be brought into Upper Burma from Rangoon by either steamer or country boat or by railway. The country liquor will be either distilled in Upper Burma or imported from distilleries in Lower Burma.

The question is how the import of liquor into Upper Burma is to be dealt with. It is suggested in paragraph 12 of your letter that licenses should be required for the import of all foreign liquor into Upper Burma. The import of liquor for sale except by a licensed vendor will of course be prohibited whether the liquor is country or foreign. It is feared however that to require every private consumer in Upper Burma to take out a license for such liquor as he may import will cause great annoyance to the Europeans in Upper Burma without any compensating advantage. It may be said that if a license is not required Burmans who are unable to buy liquor in Upper Burma will import it and thus evade the rule designed for their benefit. To this the reply of the Chief Commissioner is that all that a strict view of duty can require is that Government should not allow temptation to be placed in the way of the people. Men who are in a position to import liquor from Rangoon and who are so determined to get it may very well be left to take care of themselves. It must be remarked, moreover, that in order to enforce a rule of the kind suggested there must be established a Customs line and searching stations on the old frontier and the trains and boats must be stopped and examined. The establishment of such a line within the interior of a province is to be avoided.

Secondly as to the places at which foreign and country liquors are to be sold. It is suggested in paragraph 12 of your letter under reply, that the sale of these liquors should be allowed only at selected places where foreigners are numerous. The Chief Commissioner accepts this rule for all the districts of Upper Burma excepting Bhamo, Myadaung and the Ruby Mine district where the consumption of liquor is reported to be so common that the sale cannot be restricted to foreigners. In other districts, shops for the sale of foreign and country spirits will as a rule be opened at head quarters only where there will be Europeans and Natives of India including both the troops and their followers and the police.

Thirdly as regards distilleries, power is taken in the rules to establish central distilleries after the Bengal fashion, or to license persons to keep distilleries or outstills. In some of the large places, such as Mandalay, it may be expedient to establish one or more licensed distilleries under Chapter III of the draft rules herewith submitted. The liquor will be liable to a tax which must be paid before it leaves the distillery. The tax at present might be fixed at Rs 4 per gallon as in Rangoon. The alternative plan is to make an enclosure after the Bengal method and to compel all persons wishing to distil to place their stills inside the enclosure. The facilities for smuggling are so great and the Chinese are so ingenious in making use of them, that it is unlikely that this system would succeed. It is true that the licensed distillery system has not succeeded in Lower Burma, because the license vendors have found it more profitable to sell contraband liquor and notwithstanding the exertions of the distillers and of the police, it has been impossible to check the vendors. It is hoped, however, that the system may be more successful in Mandalay, as it will be in the hands of Chinese who will be more able to cope with the malpractices of their compatriots. The present plan, by which the monopoly of manufacture is put up to auction and sold to the highest bidder, is economical from a revenue point of view, but is undoubtedly defective, and one of the objects which the Chief Commissioner had in view when he proposed to extend the Excise Act to Upper Burma

was to obtain power to exercise more effective control over the liquor traffic by the establishment of a better system. Whether the licensed distillery or the central distillery enclosure be adopted the Chief Commissioner proposes to tax each gallon of liquor that is produced. The object of the Excise Department here as elsewhere will be to tax every gallon of spirits, first by a fixed still head duty and secondly by a license fee for retail sale.

At smaller places where the consumption is not large enough to induce a private person to construct a distillery or to warrant the Government to undertake the expense of maintaining a central distillery enclosure, outstills under the same restrictions as are adopted in Lower Burma will be established. It has been found in Lower Burma as has been said above, that people will not buy or go out of their way to get distillery liquor. They prefer to resort to contraband manufacture. Experience has proved that where a demand for liquor exists the only way to prevent illicit manufacture is to permit the establishment of outstills. These stills will be subjected to careful supervision. Their capacity and the number of days on which they will be allowed to work will be limited in proportion to the fee paid for the license, and with reference to the demand for liquor for the consumption of others than Burmans. In no case will outstills be established where the population is purely Burman. All stills except those licensed will of course be illicit and the liquor made in them will be treated as contraband. It is however idle to suppose that even if the present police force was doubled the illicit manufacture of spirits could be controlled, the nature of the country being such as it is.

12 The next matter is the sale of spirits. The Chief Commissioner proposes to fix the places and the number of shops at which sale shall be allowed. The license fee for retail sale will be determined by competition for the privilege of sale. There is no doubt that this method of fixing the license fee is that most advantageous to the revenue. In Lower Burma it has been the practice to allow certain selected firms to sell for liquor on payment of a small fixed fee while all the others have to compete for their licenses. The only argument in favour of this distinction is that shopkeepers who pay heavily for their licenses try to recoup themselves by adulterating their liquor or selling spurious imitation. The distinction is an invidious one and leads to not unfounded complaint on the part of those who have to compete for their licenses. It is therefore proposed to make no distinction and to sell by auction each license whether it is for the sale of country liquor or of foreign, or in small places of both together.

13 I am now to explain the method in which it is proposed to deal with tari. It is assumed that the evidence contained in the reports now submitted will be held to prove that where tar trees abound the practice of distilling the fermented juice is common. The enquiries which have been made show that the greater proportion of the tari juice is used to manufacture jaggery. It is quite impossible to distinguish between the trees that are used for jaggery and those that are used for making tari liquor. It is therefore difficult to tax the tree with an excise duty. Any tax that is imposed on the trees will fall on the jaggery as well as on the liquor which is not desirable. Another difficulty arises from the system of taxation in force in Upper Burma. The thathamedia is in its nature a rough income tax. The income derived from the trees by their owners as well as the earnings of the tari climbers, have already been taken into account in the assessment of the thathamedia. For these reasons the Chief Commissioner thinks it is not easy or altogether fair to seek to excise tari by a tax on the trees. In some districts the trees are already subjected to a tax and wherever they belong to Government a rent or tax is imposed on them. Power has been taken under the rules to impose a fee of one anna per tree on owners of tari palms if they wish to sell tari to licensed vendors. For the present however, the Chief Commissioner thinks it may prove expedient not to impose this tax and to confine interference with the tari traffic to prohibiting sale without license and to selling the licenses for single shops or for defined users. He would confine the establishment of such shops to places in which tari palms are numerous.

14 There remains the question of the licensing of breweries. I am to explain that a brewery was established in Mandalay soon after the occupation of the country for the manufacture of beer for the troops. The prohibition against sale to Burmans extends to this beer also.

15 The last question which has to be considered is the legal measure by which the proposed system of excise, or such system as the Government of India may approve is to be enforced. Several considerations lead the Chief Commissioner to desire the extension of the Excise Act. In the first place it is an Act of which we have considerable experience which has been found to work well and which provided for all that is needed to establish a sound system of excise. In the second place it is in force in Lower Burma. It is inexpedient to make unnecessary differences in the law prevailing in different parts of the same country and province. Thirdly the officers Magistrates and Police are acquainted with the provisions of the Excise Act, and as officers are liable to be transferred from Lower to Upper Burma and *vice versa* it is better to extend the law which is in force in Lower Burma than to draft a new law which must cover almost the same ground for Upper Burma. The Chief Commissioner therefore asks that the Excise Act, XXII of 1881 may be extended to Upper Burma. The draft Excise Rules submitted herewith have been framed *mutatis mutandis* on the rules now current in Lower Burma and will it is thought provide the means of regulating the liquor traffic in the manner desired by the Government of India. If they are approved the Chief Commissioner desires before starting the Excise system, to obtain the views of selected local officers upon them. The arrangements for the current year's excise have been made on the same basis as last year. It will be expedient to make no alteration during the current year, and to start the new system, whatever it may be, from the commencement of the next financial year, after perfecting the rules and making arrangements with a care and deliberation which is now impossible. The reports of the District Officers are submitted in full.

and their contents have also been abstracted and tabulated district by district, for convenient reference. Two other statements are submitted the one furnishing the information, so far as it has been possible to obtain it, required by the Secretary of State regarding the liquor licenses issued in Upper Burma since annexation the other, showing the results of sales of liquor licenses in 1887-88 and 1888-89.

16 It is necessary to provide for the special sale of spirits used exclusively in arts and manufactures or in chemistry in Upper Burma. I am therefore to ask that Act XVI of 1863 be extended to Upper Burma. Draft rule No. 35 contemplates this extension.

No 64 (Revenue) dated 9th August 1888

From—The Secretary of State for India

To—The Government of India

I have given careful consideration to your letter No. 159 (Finance) dated 16th June 1888, and its enclosures, concerning the opium and liquor excise arrangements in Upper Burma.

2 I accept generally the conclusions to which your Government have come upon this important matter. The settlement of administrative details for giving effect to these conclusions must rest with the Chief Commissioner, subject to your orders. I concur fully in your views as to the maintenance of the prohibition against the sale of opium or liquor to Burmans, and also as to the reduction in the proposed number of opium shops. I desire that due attention be given to the injunction conveyed in my previous despatches,* to the effect that a demand for opium or liquor must not be created or stimulated at places or in tracts where such demand does not exist or is at present very restricted and that such demand is everywhere to be discouraged.

* No 68 dated 16th August 1887
28 19th April 1888.

3 I observe that the Chief Commissioner was averse to maintaining the prohibition against the sale of liquor to Burmans on the ground that such a prohibition cannot be effectually enforced. It is probable that, under any circumstances, a certain number of Burmans will get opium and liquor illicitly in the future as they have done in the past. But it seems that respectable Burmans of nearly all districts desire that the prohibition should be maintained. They believe that such prohibition will make drinking more difficult for Burmans and will operate to prevent the spread of intemperance among people of Burman race. Apparently Chinese licensed vendors of liquor consider that the prohibition will have much effect for in one district the licensed vendor who had given Rs 600 for his license when the prohibition was withdrawn reduced his offer to Rs 200 as soon as the prohibition was re-imposed.

4 With reference to the final paragraph of your letter I am glad to be able to absolve the Indian and Burma authorities from the charge of unjustifiable delay in reporting upon the subject of this Despatch, and to add that the facts and considerations bearing upon this important matter have been carefully investigated and clearly placed before you by the Chief Commissioner.

No 213 dated 11th August 1888

From—The Government of India

To—The Secretary of State for India

We have the honour to reply to Your Lordship's Despatch No. 28, dated 19th April 1888, in which our attention is drawn to the language employed in reports on the Excise administration by some Local Governments, and to the essential defects of the outstill system. Your Lordship also asks to be furnished with any instructions founded on the Despatch that we may think it necessary to issue to Local Governments.

2 We had already sent to Local Governments copies of our Despatch No. 166, dated 26th June 1887, drawing attention to it as explaining the policy of the Government of India and the principles which had its approval. We have since furnished them with copies of Your Lordship's Despatch now under reply in continuation, and we have invited their particular attention to the views expressed by Your Lordship in paragraph 3 with which we entirely concur. Your Lordship justly observes that the Local Governments already practically shape their Excise administration in conformity with these principles, but no harm will be done by their renewed declaration under Your Lordship's injunctions.

3 It is in fact this universal acceptance of them which gives rise to the remark in the Despatch under reply, that there occur passages in periodical

reports which read as if the increase of the Excise revenue was the paramount object of good administration. Revenue officers are naturally apt to give prominence in their reports to increased revenue, taking for granted that the authorities to whom the reports are addressed will know that the increase has been obtained by successful administration on the principles insisted on by Your Lordship. It is obvious that a Revenue officer has cause for congratulation if he can point to increasing revenue with the consciousness that he has made the consumers of intoxicating drinks pay more dearly than they did before. The moral obligation of taking as high a tax as possible on all liquor consumed while repressing illicit consumption, is accepted by him as a settled principle, and naturally he finds no occasion to embody in a report of the year's administration what he and everybody who has to deal officially with his report look upon as beyond the possibility of being seriously challenged. But as these reports are sometimes used as a basis for attacks on our administration, we share Your Lordship's opinion that at the risk of tedious repetition and of placing well understood doctrine on record year after year, administrative officers and Local Governments should be careful to employ language which cannot give colour to the idea that the object of the Excise Department is to increase revenue at the sacrifice of social considerations.

4 We think it desirable to mention to Your Lordship as evidence of the amount of attention that is being given to the supervision of Excise Administration that acting upon suggestions made by the Finance Committee, the Governments of the Punjab and of Bengal are taking steps to place the superintendence of their excise in the hands of a special officer, as the other Governments (except Burma) already do. The proposals with reference to the Punjab are about to be submitted to Your Lordship, and the Government of Bengal have in preparation of further steps, deputed a special officer to study on the spot the systems in operation in Madras and Bombay. The administration of the two Governments last named has so completely established the *financial* success of a policy of repression that we do not think it need be feared that any Government in India will be induced by financial considerations to slacken its efforts in the direction desired by Your Lordship.

5 We propose to address Your Lordship hereafter with reference to the remarks in paragraph 4 of the Despatch under consideration regarding the defects of the outstill system. The general term "outstill system" covers two or three essentially different systems, such as—

- (a) Pure farming system in which a farmer contracts to pay a certain amount of revenue in respect of a definite tract of country, no control over quantity being exercised
- (b) Contract outstill system, in which the duty is levied upon the estimated outturn of the still, but the distiller is not watched, so as to prevent him distilling if he can, an excess quantity
- (c) Regulated outstill system in which the operations at the outstill are controlled and tested by Government officers, so that the duty is practically levied by quantity distilled

We wish to place before Your Lordship the precise facts as to the extent to which these systems are employed, and the reasons for which in each case they are preferred to the more perfect system of the central distillery. For this purpose we have found it necessary to call for further information from Local Governments on the subject and in the meantime we have not considered it desirable to delay replying to the remaining portion of the Despatch.

No 4393 dated 11th August 1889

From—L. P. SHIRREE Esq. Offg. Under Secretary to the Government of India
DEPARTMENT OF FINANCE AND COMMERCE

To—All Local Governments and Administrations

In continuation of my letter No 4778, dated the 7th September 1887, I am directed to forward a copy of a Despatch from the Secretary of State, No 28 (Revenue), dated the 19th April 1888, containing certain observations made by the Secretary of State with reference to the policy followed in India regarding excise administration.

2 In paragraph 3 of the Despatch the Secretary of State points out that, although the Excise administration is practically shaped in conformity with the principles referred to by him, yet there are occasionally passages in periodical

No 5215 dated 24th September 1888

From—L P SHERRES Esq Offg Under Secy to the Govt of India
DEPARTMENT OF FINANCE AND COMMERCE
To—The Secretary to the Government of Bengal Financial Department.

In continuation of the telegram from this Department of this day's date, I am directed to forward a copy of a Despatch from the Secretary of State, No 76 (Revenue) dated the 30th August 1888, and of its enclosure, regarding the liquor traffic in Dujeeing, and to request that the report called for on the subject may reach the Government of India not later than the 9th October. The report must reach Her Majesty's Secretary of State before the re-assembly of Parliament on the 7th November, and it must therefore be despatched by the mail leaving Simla on the 16th October. I am to request that the Government of India may be informed by telegram when the report leaves Darjeeling.

No 270 T—F dated 4th October 1888

From—COLMAN MACAULAY Esq C I E Secy to the Govt of Bengal Financial Dept
To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of your letters No 5015 dated 12th ultimo, and No 5215 dated 24th ultimo forwarding copy of a Despatch from the Secretary of State, No 76 (Revenue) dated 30th August and of its enclosure the report of a question asked by Sir Roper Lethbridge in the House of Commons on the subject of liquor traffic in Dujeeing.

2 The Government of India will observe from the enclosed copies of reports from the Deputy Commissioner of Dujeeing and the Commissioner of the Division dated 3rd instant, that though a number of signatures were procured to a petition circulated by the Dujeeing Temperance Society no attempt was made to submit officially any combined representation to the local authorities. It is needless to point out that the terms in which this stereotyped form of protest is couched must necessarily diminish the value which might otherwise attach to an influential representation. It will also be observed that there is some misunderstanding regarding the time at which the correspondence referred to in the first part of the question took place.

3 The present case affords a fair illustration of the difficulties with which Government has sometimes to contend in India in dealing with public or class criticism of Excise administration. The interests and views represented by the two sections of the community who support the agitation are essentially divergent. The Temperance Society would have the consumption of intoxicating liquor absolutely suppressed. The Planter are aware that their labourers will drink liquor but for their own convenience they wish that the system under which the liquor traffic is regulated by the State should give way to a system under which it would be regulated by themselves. Obviously Government cannot seriously entertain either of these views. All that it can do is to guard against the creation of undue facilities for the consumption of liquor whether on the one hand by the opening of too many shops or unneces-

Government letter No 72 dated 23rd November 1880

Board's letter No 11-B dated 12th February 1881

Government letter No 16 dated 3rd March 1881

Board's letter No 223 B dated 22nd March 1881

(with enclosures)

Government letter No 30 dated 20th April 1881

Board's letter No 430 B dated 18th May 1881

Board's letter No 202 B dated 18th May 1881

Government letter No 4 dated 31st March 1882

early lowering of the price or on the other hand by the prevalence of smuggling or illicit distillation. The correspondence of which copies are appended will show that the question of the control of the liquor traffic in Darjeeling has received the special attention of this Government and that the number of outstills has been kept down to and was at one time reduced below the lowest limit compatible with the objects of efficient Excise administration. The number of outstills open during the past year was 38, against 32 in 1878-79, 45 in 1879-80, and 29 in 1882-83. It can not be said that the increase more than represents the advancing requirements of the district brought about by the expansion of its population and its general development. The population apart from additions resulting from increase of territorial jurisdiction rose from 418,665 in 1871 to 497,779 in 1881 and it is constantly receiving accessions by immigration. A railway has been opened through the heart of the district and there has been a general and obvious advance in its material prosperity. Meanwhile the revenue paid by the consumers of spirits has risen from Rs 7,372 from 45 outstills in 1879-80 to Rs 5,616, with a synchronous reduction in the number of outstills to 38 in 1878-88. These figures indicate a considerable increase in the tax and consequent discouragement of consumption. Mr Risley's report shows very clearly the difficulty associated with exceptional repressive measures in this district and the failure of the large reduction of the number of outstills in 1881-82 has proved the futility of seeking to prevent drinking by removing the sources of its supply.

4 It has come to the notice of the Lieutenant Governor that Darjeeling is still one of the few districts in which it has not been found desirable to introduce the limitation of the capacity of stills which was generally recommended by the Excise Commission. His Honour is not prepared to say that the Board of Revenue have erred in accepting the views

of the local officers in this matter, but the Board will be asked to submit a report on the subject

5 With reference to the enquiry made in paragraph 2 of letter of 12th September, I am desired to submit herewith, for the information of the Government of India, a copy of the orders passed by the Lieutenant Governor on Mr Westmacott's report of his enquiry into the working of the outstall system in Hooghly and Howrah

No 72 dated 23rd November 1880

From—COLMAN MACAULAY Esq C I E Offg Secy to the Govt of Bengal Financial Dept,
To—The Secretary to the Board of Revenue Lower Provinces.

I am directed to say that several complaints have reached the Lieutenant Governor that drunkenness has greatly increased within the last year or two in the district of Darjeeling and that the demoralization of the labourers employed on the tea gardens in that district is very great. It is observed that the number of shops for the sale of country spirits increased from 21 in 1877-78 to 32 in 1878-79 and 40 in 1879-80. It would appear to be very doubtful whether the genuine wants of the district called for such a large increase as this. The license fees from 32 shops in 1878-79 amounted to Rs30,101 or an average of Rs941. The fees realized from 45 shops in 1879-80 amounted to Rs37,372 only, or an average of Rs830. This would seem to show that the number of shops has been quite unduly multiplied, and that the settlements have been injudiciously made. The Lieutenant Governor attaches much importance to this matter and desires that a full report upon the subject in all its bearings may be submitted with as little delay as possible.

No 112 B dated 12th February 1881

From—A FORBES Esq Officiating Secretary to the Board of Revenue Lower Provinces
To—The Secretary to the Government of Bengal Financial Department.

I am directed to acknowledge the receipt of Government order No 20—72 dated 17th January last calling for the early submission of the report required in Government order No 12, dated 20th November last on the subject of the complaints which have reached the Lieutenant Governor regarding the increase of drunkenness in the district of Darjeeling.

2 In reply I am desired to state that in July last when Mr Buckland was at Darjeeling on tour he requested the special attention of the local officers to this subject.

3 On receipt of Government order No 72 the Board desired the Commissioner to take immediate measures to close those shops which are found on enquiry to afford a good cause of complaint, no financial consideration as to the amount of the loss of excise revenue being permitted to stand in the way, if the increase of drunkenness is shown to be due to the existing arrangements. The Commissioner was also requested to impress upon the local officers the necessity of their being on the alert to prevent the illicit supply of liquor in places where the labourers in the tea gardens are alleged to have become demoralized by its use.

4 The Commissioner stated that he has requested the Deputy Commissioner of Darjeeling to submit the report required by Government as soon as possible, at the same time he observes that it is not easy for the Deputy Commissioner to collect materials for a report, without making enquiries in regard to a number of different tea gardens, and that it will necessarily take some time before a sufficiently comprehensive report can be submitted. On receipt of further information from the Commissioner, the Board will submit the detailed report required by Government.

No 16 dated 3rd March 1881

From—COLMAN MACAULAY Esq C I E Offg Secy to the Govt of Bengal Financial Dept
To—The Secretary to the Board of Revenue Lower Provinces

I am directed to acknowledge the receipt of your letter No 112 B dated the 12th ultimo, reporting the steps that have been taken to prevent the increase of drunkenness in the Darjeeling district.

2 The Board state that on receipt of the Government order No 72, dated 23rd November last, they instructed the Commissioner to cause all shops to be immediately closed which might be found to afford good cause for complaint, and they point out that the full report called for by Government cannot be submitted for some time.

3 The Lieutenant Governor desires me to say that the general report asked for should be submitted with as little delay as possible. Meanwhile I am to enquire how many shops have been closed under the Board's recent orders.

No 223 B dated 22nd March 1881

From—A FORBES Esq Officiating Secretary to the Board of Revenue Lower Provinces
To—The Secretary to the Government of Bengal Financial Department

I am directed to acknowledge the receipt of the Government order No 16, dated 3rd instant, calling for the early submission of the report required in Government order No 72 dated 23rd November last, on the subject of the increase of drunkenness in the district of Darjeeling, and enquiring how many shops have been closed under the Board's recent orders.

2 In reply I am desired to submit a copy of the correspondence noted in the margin which contains the views of the Commissioner and Deputy Commissioner on the subject of the alleged increase of drunkenness in the Darjeeling district, and the question of effecting a reduction in the present number of out stills

Commissioner of the Rajshahye and Cooch Behar's No 1341R dated 9th February 1881 enclosing Deputy Commissioner of Darjeeling's No 292 dated January 1881

3 It will be seen from the enclosed correspondence that the Deputy Commissioner does not consider the present number of outstills to be in excess of the requirements of the mixed population of the Darjeeling district or of the extent of country supplied that the average monthly fee although reduced in 1879-80 below the standard of the preceding year is still sufficiently high to have led to the selling price of liquor being doubled within the last four or five years, and that the increase of drunkenness in the district which has attracted the notice of Government is to be accounted for by other more general causes than the increased facilities for obtaining liquor

4 The Commissioner, it will also be seen, supports the view of the Deputy Commissioner, and is of opinion that no case has been made out for a reduction in the number of shops and thinks that such a measure would have the effect of causing the people to resort to illicit means of providing themselves with drink I am to add that the correspondence referred to in the Commissioner's report was duly considered by the Board in passing the orders reported to Government in Board's No 112 B and No 113 B, dated 12th February last, under which, out of 45 existing shops 5 shops, which are in or near the forest reserve, have been directed to be closed, and certain conditions have been added to the outstillers' licenses with a view to render them more effective in discouraging drunkenness

5 The Board are unable to bring forward any facts or arguments contradictory of the views held by the local officers At the same time however, I am desired to add that, in accordance with the orders contained in Board's circular order, dated 17th January 1881, a copy of which is forwarded herewith the Deputy Commissioner has proposed only 22 outstills for the Darjeeling district during the ensuing year, and the Board have approved of the Deputy Commissioner's proposals It is anticipated that such a large reduction in the number of outstills may lead to increased attempts to engage in illicit dealings, but this tendency will have to be met with increased vigilance on the part of the excise police and forest officers, and it will be competent to the Board in the course of the year, to sanction the opening of any additional outstill where it may be shown to be really necessary to do so

No 1341 R dated 9th February 1881

From—LORD H ULICK BROWNE Commissioner of the Rajshahye and Cooch Behar Division,
To—The Secretary to the Board of Revenue Lower Provinces

In continuation of my letter No 1178 R dated 12th January 1881, I have the honour to enclose copy of a letter No 292 R, dated January 1881, from the Deputy Commissioner of Darjeeling, submitting the report called for by Government letter to your address No 72 dated 23rd November 1880 (a copy of which was received with your letter No 372 B, dated 3rd December 1880), on the subject of complaints of the increase of drunkenness in the Darjeeling district

2 Mr Waller's report seems to me a good and conclusive one, and considering the fees received from the shops, the distribution and number of shops over the hills the fact that hill races especially in a damp climate must have liquor, I do not think any case is made out for a reduction in the number of shops It seems to me that if any shops are closed at all it would, as the Deputy Commissioner observes logically follow that almost all should be closed, and I adhere to my opinion that if deprived of the means of procuring liquor under the sanction of law, the people would provide themselves with illicit liquor, so that the only result of closing shops will be a loss of revenue

3 I observe that the Government letter implies at least a doubt whether an average of Rs30 from each shop is not so small as to indicate that there are too many shops but I am under the impression that the records of the Board's office will show that if no outstills were allowed, unless the fees amounted to as much as Rs30, we should lose two thirds of the revenue derived from country spirits in these Provinces

4 I have already, in my letters noted on the margin expressed my opinion on the general question of preventing drunkenness and especially in Darjeeling A restriction as to the quantity of liquor to be consumed at one time on or close to the premises of a licensed vendor, and a fine in the event of people being seen in a state of intoxication on or near the vendor's premises would probably have the effect of diminishing drunkenness at such places, the liquor being consumed at home instead In addition to this, the Deputy Commissioner reports that he closed some shops in consequence of complaints, and, again, in consequence of the instructions received in your letter No 12B, dated 15th January 1881, five shops more are to be closed from 1st April 1881 I am unable to recommend that any thing more be done

No 1173 dated 11th January 1881 replying to the Board's circular No 1080B dated 13th September 1880 No 1175R dated 11th January 1881 written with reference to complaints of the Conservator of Forests Bengal

No 292 R dated January 1881

From—R M WALLER, Esq Deputy Commissioner of Darjeeling
To—The Commissioner of Rajshahye and Cooch Behar Division

I have the honour to submit the report called for in your letter No 792 Rot, dated 14th December 1880

3 I have consulted a number of the leading gentlemen among the planters, and, while about a half the number consulted affirm that there has been an increase of drunkenness during the last two or three years owing to the increase in the number of outstills, the other half only objected to the shops in their immediate neighbourhood.

3 I have not been informed whence His Honour the Lieutenant Governor received the complaints alluded to in the letter from Government to the Board of Revenue, but I myself had only had complaints from Captain Grahame, Mr. Menro, Mr. Gamble, and the Forest Department, these being against particular stills and made on grounds which, if admitted as valid in these instances would have logically involved the closing of nearly all the stills in the district. The Mim shop was, however, closed on Captain Grahame's account, and that at Lepehaghaut in the forest, and that on the Cinchona lands removed to a mile from the coolies' huts.

4 Previous to 1878-79 there were ten shops for the whole extent of the hills, and 12 for the Terai. Of the 45 at present licensed 31 are in the hills and 14 in the Terai. Of the former, three only are in the Kalimpong sub-division, 1 east of the Teesta, and of the latter only five, west of the Balusun, not too many surely for either of these extensive tracts. As regards the remainder of the hills along the whole Teesta valley there are five stills, in the whole tract north of the Senchal and Gumpahar watersheds, seven on or near the cart-road between Darjeeling and Siligoree, eight, in the whole tract south of the Gumpahar divide and west of the cart road, nine (of which four only are in the extensive part of this tract west of the Balusun), while in the Terai, east of the Balusun, there are nine stills of which five are on the road from Matigarah to Pankabari. None of these are so near as within 2 miles of each other. I have thus analysed the distribution of the stills over each well defined tract and I submit that the present number of stills is not in excess of the requirements of both the extent of country and the population, as it will appear by the approaching census. Even now, with 45 stills, the average monthly fee is over Rs 60 which I submit does not come anywhere near the Rs 8 minimum fixed to prevent the undue multiplication of stills by the Board. In fact, of the 45 stills, 27 or nearly two thirds pay over Rs 20 monthly.

It must be remembered that in Darjeeling the population is almost entirely a spirit-drinking one and it will be found to have more than doubled itself. I have no doubt, since 1871 at this census. Thus, the population per outstill is probably more nearly 5,000 than 2,104 as it would appear from the present supposed population of 94,700 as taken at the last census and even 4,000 does not seem too small a number of persons for a single outstill where nearly all are consumers more or less. The only result I anticipate from reducing the number of stills will be a greater resort to the practice of taking home a supply in bottles from the stills remaining to save the trouble of going the longer distances to which on the average, the stills would be from the consumers' houses. In the words of the Government Resolution dated 17th November 1880 the demand for spirits is rising as it always has done in this and other countries with the increased prosperity of the country. I may also quote the case of the increase of consumption of spirits from 47,750 to 59,201 gallons in the Sonthal Pargunnahs among a population not retrained by religion as in the case of Hindus and Mussulmans from drinking spirits and this with the sadder distillery system in vogue. It will be seen that the increase of fees in this district and that reported from Sonthal are both about 12 per cent in one year. It cannot be therefore assumed that the increase of stills has necessarily caused the increase of consumption in this district, for an equal increase appears spontaneously in the Sonthal Pargunnahs under the distillery system. Had the tea planters, who complained to the Lieutenant Governor, been residents in Sonthal their coolies would have been found probably to have become larger consumers of spirits even without any increase of outstills. Here it is the increase of outstills to which a phenomenon in no way necessarily connected with such increase is attributed. It has been already shown that, notwithstanding the increase of shops, the average monthly fee is still Rs 60, which cannot, I submit, be said to be an unduly low rate—while, on the other hand, the current price of spirits, which is now one rupee per quart bottle, whereas it was eight annas four or five years ago, shows that whatever the facilities for obtaining it that price is still decidedly not low, in fact it has increased. There is clearly a feeling among the planters against the sale of spirits at all and each objects to the shop nearest his garden, to carry out their wishes would therefore amount virtually to closing all shops, except a few in large bazaars and hâts. I find, however, that in several cases the stills are on land belonging to planters, who of course might readily refuse to let them occupy their land if they wished. This remark applies also to the Forest Department.

It seems to me that in former days as long as illicit distilling was prevalent, and coolies, &c., got cheaply drunk in their own houses, there was no complaint of the drunkenness or of the illicit spirit making, though the latter was notorious. Now that illicit manufacture has become so dangerous as to have almost ceased and the cooly has to have recourse to the licensed outstills where he probably gets into debt and not seldom gets drunk, employers complain because their coolies, having to pay for the spirit they consume, instead of illicitly making it at a small cost in their own houses, get into debt, and are less independent of the shopkeepers who sell them food, cloth, &c.

I would also remark that the increase of outstills has been perfectly spontaneous. No new still was proposed except after an application made for a license at the new place, and several applications have been refused as being for stills unnecessarily near to existing stills. I must also record my opinion that a reduction in the number of stills at the approaching settlement will result in a falling off of revenue, as it will not be feasible to enhance the fees of those remaining so as to raise the revenue from them to its present figure. In conclusion, I

would state it as my deliberate conviction that the increase of drunkenness is not greater or more widespread than can be accounted for by other causes than the increased number of shops where spirit is sold. A cold and wet climate like this, inhabited by races not prevented from drinking by religion, may well have consumers compared with the plains in the proportion of 10 to 1. I find in the other six districts of this division there is an average population of some 27,680 per stall, while here (if we take the population to have doubled since 1871) there is 4,200 to each stall, or in the proportion of 8 to 1 as compared with the districts in the plains, of three of which it is said that the number of outstalls ought to be increased.

No 80 dated 20th April 1881

From—COLMAN MACAULAY Esq C I E Offg Secy to the Govt of Bengal Financial Dept
To—The Secretary to the Board of Revenue Miscellaneous Revenue Department

With reference to your letter No 223B, dated the 22nd March 1881, and its enclosures on the subject of the increase of drunkenness in the Darjeeling district, I am directed to request that the Board will be good enough to call for and submit for the information of Government a list showing the liquor shops open in the district the license fees paid on account of them, the shops that have been closed, and the fees that were offered for licenses to hold them.

No 480 B dated 31st May 1881

From—A FORBES Esq Offg Secretary to the Board of Revenue Lower Provinces
To—The Secretary to the Government of Bengal Financial Department

I am directed to acknowledge the receipt of Government order No 30, dated 20th April last, and in reply to submit herewith two statements submitted by the Deputy Commissioner of Darjeeling. No I shows that there are 22 outstalls now open paying a monthly license fee of Rs 135 and No II shows that 23 shops which yielded a monthly license fee of Rs 605, have not been permitted to be re opened during the current year.

No I

List of Outstalls opened in the Darjeeling District for the year 1881-82

Number of shops	Localities of shops	License fee paid for each	Number of shops	Localities of shops	License fee paid for each
		R			R
1	Darjeeling	580	13	Shooruk	27
2	Ging	43	14	Phanshidewah	17
3	Poolbazar	51	15	Matigurah	306
4	Sonadah	135	16	Nal surbari	150
5	Sepoydhura	68	17	Mohis nari	205
6	Kurseong	380	18	Ghaidhura	242
7	Chunabhatti	61	19	Lainbari	88
8	Ghumtee	93	20	Bagd gra	86
9	Punkhabari	55	21	Khaprel	290
10	Rishope	80	22	Nagorekote	129
11	Loring	30			
12	Kalimpong	26		TOTAL	3135

No II

List of Outstalls which were open in 1880-81 and closed in 1881-82 in the District of Darjeeling

Number of shops	Localities of shops	Amount of fee that were offered to hold them	Number of shops	Localities of shops	Amount of fees that were offered to hold them
		R			R
1	Chuttuckpore	43	13	Rungbly and Rungly	9
2	Mahanyuddy	26	14	Tuckvar	10
3	Dudia	8	15	Rang Vang	11
4	Rungli Rungliat	9	16	Saminor	9
5	Dadaria Pool	22	17	Tonguri	8
6	Rajman Bungalow	18	18	Pathurghatta	90
7	Bankut	10	19	Kynanuka	56
8	Pashoke	8	20	Champas n	77
9	Singla	9	21	Turibari	31
10	Teestapuri	8	22	Tirribanna	105
11	Tukdah	8	23	Rohani	22
12	Nahore	8		TOTAL	605

A A WACE

Deputy Commissioner

No 202 B. dated 18th March 1882

From—A FORBES Esq. Officiating Secretary to the Board of Revenue Lower Provinces,
To—The Secretary to the Government of Bengal Financial Department.

I am directed to report, for the information of Government that, in submitting his

Turibari	Singla	excise settlement proposals for 1882-83, the
Rungli Rungliat	Mahauddy	Deputy Commissioner of Darjeeling recommended
Daduria Pal	Rohini	the re-establishment of the seven outstills marginally noted the closure of which was reported to

 Tirhana.

Government in the correspondence ending with Board's No 430 B dated 31st May 1881. The Deputy Commissioner's proposals being supported by the Commissioner the Board directed that a full explanation should be submitted of the necessity of opening each of the outstills referred to, and the Commissioner at the same time was asked to state whether any of the shops in question were within or near to the forest reserve or tea gardens, and, if so, whether the Conservator of Forests or the tea planters concerned, had been consulted.

2 From the reply received from the Commissioner, a copy* of whose letter and enclosure is annexed, the Board consider that Mr Wace has made out a strong case in support of his proposals and they have accordingly sanctioned the opening of the seven outstills from the 1st proximo, on the understanding that if during the course of the year any well founded complaints are made in regard to any shop the license will be liable to be cancelled.

* Rajshahye Commissioner's No. 944 Bct dated 10th March 1882 and its annexure

3 The Board have also directed that, if any of these seven outstills correspond to any of the five shops which were closed in and near to the forest reserve under the orders referred to in the Board's letter No 113 B, dated 12th February 1881 to Government they must not be opened until the Conservator of Forests has been consulted, and orders have been received on his objections, if he has any to make.

No 944 Bct dated 10th March 1882

From—LORD H. ULICK BROWNE Commissioner of the Rajshahye and Cooch Behar Division
To—The Secretary to the Board of Revenue Lower Provinces

With reference to your letter No 57 B dated 18th February 1882 on the subject of the excise settlements to be made in the district of Darjeeling for the year 1882-83 I have the honour to enclose copies of a letter No 1657 R D, dated 3rd March 1882, and of the statement received therewith as also the map in original.

2 It will be observed that the Deputy Commissioner has not consulted the managers of the neighbouring tea gardens on the question of the re-establishment of outstills, and it seems to me that a good reason is given for this. Briefly, in consequence of the representations of the managers of tea gardens, outstills were closed against the opinions and remonstrances of the late Deputy Commissioner and myself, and in several instances illicit distillation of liquor has been discovered during the current year in the immediate neighbourhood of the places where the closed outstills formerly existed. It is in consequence of this that the Deputy Commissioner now proposes to re-open the outstills, and, as he observes, the above facts will be an excellent answer to any remonstrances on the part of the managers of tea gardens.

3 I hope that at all events, the proposal in paragraph 4 of the Deputy Commissioner's letter to re-open the outstills Nos 23, 27, 28, and 29 for the whole year will be sanctioned, as also the establishment at the other three places mentioned of shops to be opened only on market days. There was a separate correspondence on the subject of opening shops on market days only the last letter in which is your No 233 B, dated 23rd August 1881, cited by the Deputy Commissioner. All the points in that letter are, I think met by the one now enclosed and the map, excepting the consulting of the tea planters. The distance of the nearest shops from the markets will be seen by the map, which is divided into 4-mile squares.

No 1657 R D dated 3rd March 1882

From—A. A. WACE Esq. Deputy Commissioner of Darjeeling
To—The Commissioner of the Rajshahye and Cooch Behar Division

In reply to the Board's No 51 B, dated 18th February 1882, a copy of which was forwarded to me direct, I have the honour to resubmit the map showing proposed outstills for 1882-83 and a tabulated statement giving the information required as to outstills 26 to 31 and 23 except as regards one point.

2 This one point is whether the managers of the neighbouring gardens have been consulted or not. With reference to this enquiry, I beg to point out that it would be useless to do so. I am pretty sure, without asking them, that they would object, but I contend that they have no right to be consulted. The number of outstills was largely reduced in this district partly on account of the remonstrances of the planting interest. Mr Waller pointed out at the time that the indignation professed was a little fictitious. As I have said more than once, the planter knows perfectly well his coolies will have liquor, but he has more control over it if his sudar starts an illicit still on his garden than if an independent shop-keeper sets up one in the neighbourhood. In this former case everyone concerned is interested in keeping the drinking that goes on quiet. In some cases I should be glad to believe that

it is kept so quiet that the manager does not know of it, but in many of the cases exposed by the Excise Inspector one could scarcely credit the manager with ignorance. I am proposing to re-open these stills because of the illicit practices which have prevailed since they were closed. If any remonstrances are made, it should be pointed out that the managers have only themselves to blame in the matter. It will perhaps range planters on our side in putting down illicit distillation if they know that its prevalence will be followed by the re-establishment of an outstill. Those who knew of the illicit dealings exposed this year cannot certainly complain with justice, and those who did not know will have their eyes opened.

3 As regards forests you will observe that no objections can be raised. I have borne forest interests in mind in these settlements. The opening of a shop on the frontier road, for instance near Jorepokree, has been suggested to me both by the Excise Inspector and the Excise Deputy Collector, and there is no doubt the establishment would check the illicit importation proved to go on, but I prefer to try and put it down through the police who are handy to the line of road than to run the risk of injury to the forest through which the road runs. In the other two places—Singla and Shyence—where I have proposed outstills to try and check illicit importations I have no police near on whom I could rely.

4 If the Board is still inclined to sanction the re-establishment of all these shops I would especially urge the necessity for Nos 23 27 28 and 29. At the other three places—Rungli Rungliat Rohini, and Tirhana—we might try the effect of having the shops open only on the hât days as proposed in my No 72 R E dated 27th July 1881. With reference to the last enquiry made in the Board's No 293 B dated 3rd August which answered this proposal, I may state that at No 26, Rungli Rungliat there is a police outpost. Rohini and Tirhana are also both within easy reach of police stations, from which supervision could be exercised over the vendors at each hât.

No 42 dated 31st March 1882

From—COLMAN MACAULAY Esq C I E Secy to the Govt of Bengal Financial Dept
To—The Secretary, to the Board of Revenue Lower Provinces

I am directed to acknowledge the receipt of your letter No 202 B dated 18th instant reporting that the Board have sanctioned the proposal made by the Deputy Commissioner of Darjeeling to re-establish outstills at the seven places marginally noted in consequence of the discovery of illicit distillation of liquor in the neighbourhood of the places.

2 In reply I am desired to say that it would have been more satisfactory if the Deputy Commissioner had given fuller details of the cases of illicit distillation discovered by him. The Lieutenant Governor would have preferred the Deputy Commissioner's proposal for opening the outstills at Rungli Rungliat, Rohini, and Tirhana only on hât days but he will not now interfere. The working of these shops however, should be carefully watched.

No 314 Ret dated 3rd October 1888

From—E E Lewis Esq Commissioner of the Rajshahye Division
To—The Secretary to the Government of Bengal Financial Department

I have the honour to forward for your information copy of a report by the Deputy Commissioner of Darjeeling, on the question asked by Sir Roper Lethbridge in the House of Commons.

I may add that I have made personal enquiries, and learn that there was no memorial drawn up and signed by the planters in general setting forth the collective opinion of the planting community on the excise question. What really happened was this. A meeting of the Darjeeling Temperance Society was held on the 7th June 1888 and one of the principal supporters of the cause the Rev A Turnbull, was asked to move a resolution condemnatory of the use of strong drink. For the purposes of his address at the meeting this gentleman, to use his own words sent a certain post-card to every garden in the Directory, not setting forth any argument but simply putting a certain question. The recipients were requested, if they approved of what was inscribed on the post card, to sign it. The inscription was as follows—

'We the undersigned proprietors general managers and assistant managers of tea gardens in Darjeeling are most emphatically of opinion that the excise shops established by Government in every bazaar public and private and along every public road in the district constitute a great public evil involving grave injustice and injury to the local tea industry and to the material and moral interests of the thousands of tea coolies.'

It will be observed that all that the recipients of the cards were asked to do was to sign and return the cards and this the great majority did, I believe, without much serious thought. Two or three who were convinced of the evil of the system, wrote separately, but the vast majority simply signed and took no further action. A list of those who signed the post card was however made out, and this list I saw, and supposed it to have been appended to a memo

rial emanating from the planters themselves. I did not at the time pay much attention to the matter, as I felt certain that if the planters had any real grievance, they would be certain to make their wants known in a petition addressed to me direct or through the Deputy Commissioner. As I received no official intimation of any complaint against the outstall system, the subject passed from my mind. The inconvenience caused to planters by the love for drink on the part of their coolies suffices to obtain signatures to any proposal that appears to hold out relief, but I am convinced that many of those who signed the petition alluded to did so without weighing the whole case. I questioned one young planter, whose signature appeared on the list which I saw and who, I knew, was a recent arrival in the country, regarding his views on the liquor question and found that he had signed only because the paper had come round and other men had signed. I suspect many of those whose signatures appear on the petition gave the same otiose assent to the matter contained in it.

The district of Darjeeling is hemmed in by Native States where liquor is manufactured without restriction. To do away with our licensed shops, therefore, would not benefit the people or lessen drinking one whit. It would merely substitute uncontrolled for controlled sale of spirituous liquors. The only other possible alternative then to the present system is to forbid the use of alcohol in any shape; and though the Temperance Association, who lay such stress on the support to their cause afforded by the planting community, would rejoice at any such step being taken by Government, I am quite certain that the proposal would not commend itself to most planters while it would create general discontent among the natives, who are, as Mr Risley has shown, wedded to drink. If we are to forbid the use of alcohol, the rule must of course, be absolute and binding on Europeans and Natives alike. It would be a good test of the sincerity of those gentlemen whose names appear in the list to enquire whether any such proposal would meet with their support.

No E—O 1—2 dated 3rd October 1888

From—H H RISLEY Esq Deputy Commissioner of Darjeeling
To—The Commissioner of the Rishahye Division

In reply to your letter No 205 E dated 25th September 1888, regarding the liquor traffic in Darjeeling I have the honour to submit the following report.

2 Sir Roper Lethbridge's question is stated in such general terms that it gives only an imperfect clue to the specific information upon which it may be presumed to have been based. There is no record in my office of any document 'signed by a very large number of the managers of tea gardens in Darjeeling district' and protesting against the Government excise system' nor have I ever heard of such a protest being addressed to the Deputy Commissioner in his official capacity. It appears, however from a pamphlet purporting to report the proceedings of a 'public meeting held at the Town Hall, Darjeeling on the 7th June 1888 under the auspices of the Darjeeling Temperance Society' that in the early part of this year the Rev A Turnbull of the Scotch Mission sent to every tea garden in this district (199 in all) a post card bearing the following words, which he asked the addressees to sign—

We the undersigned proprietors, general managers, managers and assistant managers of tea gardens in Darjeeling district are most emphatically of opinion that the excise shops at present established by Government in every bazaar public and private and along every public road in the district constitute a great public evil involving grave injustice and injury to the local tea industry and to the material and moral interests of the tens of thousands of tea coolies.

A list of names given in the pamphlet shows that 144 signatures including those of 28 natives, were obtained to these post cards. Only three replies were in the negative and one of these is said to have been of a pictorial character, representing the addressee "feeling his way home in very uncertain fashion with a bottle of gin borne aloft in one hand and a lantern in the other." No attempt has been made by the Temperance Society to bring Mr Turnbull's proceedings to the notice of the Deputy Commissioner of the district, nor has any representation regarding liquor-shops been put forward by the planters on their own account. Even had the Temperance pamphlets already referred to, been sent to me officially, it would clearly have been impossible for me to take any action in a matter of general policy on the strength of the unauthenticated list of names published by the promoters of this agitation. As it is, I had some difficulty in obtaining from a private source the copy of the pamphlet from which I have drawn the particulars given above.

2 A similar difficulty has been met with in tracing the papers alluded to in the first part of Sir R. Lethbridge's question. I have no knowledge of any "recently published" correspondence between the Deputy Commissioner of Darjeeling and 'the general manager of one of the largest local tea companies' regarding the opening of grog shops on his estate. More than five years ago (April—June 1883) some correspondence passed between Mr Wace, then Deputy Commissioner of Darjeeling and Mr F deMomet, manager of a tea garden at Dooterah about 9 miles from Darjeeling. As the words 'to the protection of the revenue and the enforcement of the law,' quoted by Sir Roper Lethbridge occur in Mr Wace's letter of 7th June 1883 to Mr deMomet, I conclude that this may be the case referred to in the Parliamentary question. The conclusion, however, is not absolutely certain, as the phrase quoted is a common one, and has probably been used not unfrequently in official correspondence on excise matters.

3 The facts of the Dooterish case, which I assume to be what Sir R. Lethbridge means, are as follow. In April 1883 the auction purchaser of the license to keep a shop at Balappa Pul Bazar, about 10 miles from Darjeeling for the sale of *marua*, or beer made from the fermented grain of the millet *elusine corocana*, presented a petition to the Deputy Commissioner, stating that Mr deMomet, the proprietor of the bazaar, had caused his shop to be closed, and asking that the fee of Rs50 paid by him in advance might be refunded. About the same time the licensee of the distilled liquor shop at the same place asked that Mr deMomet might be requested to give him a site for his shop. Mr Wace thereupon wrote to Mr deMomet, pointing out that the price bid for these licenses (Rs50 for one and Rs40 for the other) was of itself a pretty clear indication that the coolies of the neighbouring gardens would have liquor and would brew it themselves if there were no shops within reach. At the same time Mr Wace explained that it was within the power of Government to take up land under the Land Acquisition Act X of 1870 for the purpose of establishing a distillery and shop, though he would be unwilling to adopt this course except as a last resource. He added that he would be glad to give full consideration to anything Mr deMomet might have to urge. On the 21st April 1883 Mr deMomet replied that the liquor-shops had led to "several serious rows" and he objected to it on this ground. He thought that Government should help him to maintain the peace, and not force him to keep liquor sellers on his estate. Regarding the coolies he said — "I know that hillmen are partial to liquor. If they want some, they can buy and drink it in their own houses, where they are not so likely to exceed, being alone, and to become quarrelsome." In the next letter, dated 25th April, Mr Wace quoted clause IX (now VI) of the license, binding licensees to prevent drunkenness, gaming and disorderly conduct in their shops and remarked that, if Mr deMomet had informed him of any breach of this condition during the preceding year, he would have taken serious notice of it. He also authorised Mr deMomet to let the licensees understand that disorderly conduct would be severely dealt with, and that they must look to him (Mr deMomet) as the landlord, and comply with his wishes, as far as is consistent with his license and payment of revenue. In a subsequent letter of 19th May, Mr deMomet urged that the condition quoted was inoperative in practice, that drunkenness among coolies led to disease and insubordination, and that 12 out of 13 managers of neighbouring gardens were opposed to the opening of liquor shops. Mr Wace's final orders were conveyed in his letter of 7th June, which contains the expression quoted by Sir R. Lethbridge. He points out that his object in pressing the matter is not merely to swell the Government revenue but to prevent breaches of the excise law. The number of liquor shops in the district had, he remarks, been fixed by the Board of Revenue under Government orders, and was considered to be the lowest that could be maintained with due regard to the protection of the revenue and the enforcement of the law. This being so, the Deputy Commissioner had no option in the matter, and must proceed to acquire the land on behalf of Government if Mr deMomet insisted on refusing to grant a site. In reply to this Mr deMomet on 13th June agreed not to interfere with the shops adding that he agreed to this unwillingly and would try his best to get rid of them by any fair means he might think of. The settlement was accordingly made. The licensees were specially warned by the Deputy Commissioner not to allow drunkenness or disorder, the police of the nearest station were ordered to watch the shops, and report once a month on their conduct, and Mr deMomet was informed that any report of his on the subject would receive due attention. Since that time no complaints appear to have reached the Deputy Commissioner.

4 In explanation of Mr Wace's action in this case, and of the policy pursued in this district in respect of Excise administration I ask permission to add a few remarks on the general aspects of the question, as affecting both the people and the tea planters. Regarding the people themselves I claim to speak with some authority, as I have been studying their customs for the last three years, and have an elaborate account of them nearly ready for publication.

5 The indigenous population of Darjeeling is wholly non-Aryan. In the hills we have the purely Mongolian Tibetans the Lepchas (probably an early offshoot of the same stock) and the Kiranti group including the Limbus, Khambus, and Yakhas, who are mainly Mongolian. The bulk of our Nepalese or Paharia population is made up of Murmis, Mangars, Gurungs, Kamis, Sunawars, and other semi-Mongolian castes, among whom may be reckoned most of the Newars who claim to be the aborigines of Nepal. At the foot of the hills, and in the Terai, we find the Mechbodeo, Dhimal, Kochh Phya, Rajbansi, all of unmistakably non-Aryan descent. In the case of all these people, with the doubtful exception of Brahmans and Khas both of whom profess to abstain from intoxicating drinks after marriage, the constant use of strong drink is favoured by hereditary tendencies and enforced by social usage and religious prescription. Many of them have imperfectly accepted the mere externals of Buddhism or Hinduism, but the working religion which underlies these holiday creeds, and really affects their daily life, is the confused superstition which Sir John Lubbock calls Shamanism, and Tiele and other continental scholars are beginning to describe as Animism. Neither name is particularly happy. For our present purpose, the main feature of the Shamanistic belief is that men are surrounded by an infinite number of supernatural beings—spirits of hills, forests, rivers, diseases, ancestral ghosts, departed medicine men, and the like. These beings are active in all doing. They require incessant propitiation, and they love nothing so well as strong drink. This is offered in an earthen pot, or a hollow bamboo *shunga*. A scanty libation is poured forth on the earth, and the remainder, along with suitable offerings, is afterwards consumed by the worshipper. Whether the taste for liquor gave rise to this practice, or the religion developed the taste for liquor, it would be fruitless to enquire. The point is that the practice forms an essential part of the ritual of the household and family gods in the tribes and castes I have named, who make up quite 80 per cent. of the

population of this district. The same obligation is recognised with equal force at marriages and funerals, and the Deputy Commissioner constantly receives petitions for leave to get in large quantities of liquor for use on these occasions.

6 Enough has perhaps been said to show that any attempt on the part of Government to make these people sober is bound to be a failure. Nothing short of a great religious revival of an ascetic character will change their habits. If outstills or liquor shops of some kind are not maintained at reasonable intervals they will either manufacture spirit for themselves, or will import cheap spirit from Nepal. For revenue purposes either expedient is equally objectionable. At the same time I freely admit that if outstills are unduly multiplied, especially on roads, the temptation to drink and the actual amount of drunkenness may be materially increased. The problem is to hit off the happy mean—to establish just so many shops, just so distributed, as are needed to check illicit distillation without tempting people to drink more than their natural habits would lead them to drink. This is the end towards which Mr. Wace and his successors in the district have all along been working. Its details are obviously far too intricate for me to discuss here.

7 The point of view from which most of the tea planters regard the question may be briefly described. Their objections to liquor shops near their gardens are in no way based upon moral grounds and there is no reason to suppose that they have any sort of regard for the spiritual welfare of the cooly or take the smallest interest in temperance propaganda. What they do dislike is interference with their work, and disturbances in the local bazaars, which many estates have established with the object of retaining their coolies. There is also some reason to believe that many planters prefer that their coolies should satisfy their wants by illicit distillation within the limits of the garden rather than by purchase from a licensed outstill in the neighbourhood. The grounds for this preference are clear. If distillation goes on in the garden, the coolies do not go away to get drunk while the planter has the liquor business practically in his own hands, and can deal with it pretty much as he pleases. Moreover, the illicit stills are, as a rule, worked by the sudars or heads of gangs, through whom the planter manages his coolies, and on whom he depends for his supply of labour. Anything which adds to his influence with these men is greatly to the advantage of the garden, and his hold over them is obviously much stronger if he can stop them from distilling the liquor, which the coolies regard as a necessary of life, and can further, in the last resort, get them convicted for illicit distillation.

No. 22 dated 22nd January 1889

From—The Government of India

To—The Secretary of State for India

In continuation of our Despatch No. 212 dated 11th August last, in which we recommended the appointment of a Special Excise Commissioner to control the details of Excise administration in the Punjab, we have now the honour to forward copy of a letter from the Government of Bengal, No. 562 T F, dated 5th November 1888, together with a copy of the report drawn up by Mr. Buckland, who was deputed to study the system of Excise administration in force in the Presidencies of Madras and Bombay. The circumstances of the case appear to us to justify us in supporting the recommendation of His Honour the Lieutenant Governor that a similar special controlling officer may, as an experimental measure, be appointed for three years for Bengal.

2 Bengal is now the only great province in India in which there is not a separate department for the control of the Excise administration and revenue, although from the fact that its area, population, and excise revenue exceed those of any other province, and from the diversity of the conditions obtaining within its different districts, there is no portion of British India which requires closer attention or stricter control in the matter of Excise administration.

In this connection we forward, for Your Lordship's information, a copy of a Report by Mr. E. V. Westmacott, and of a Resolution by the Lieutenant-Governor of Bengal thereon, regarding a Memorial submitted by the Indian Association requesting that the outstill system should be discontinued in the Hooghly and Howrah Districts and that the question whether an outstill shall be opened or not should in every case be left to the decision of the Municipality or the Local Board concerned.

It appears that the Commission which reported in 1884 on the Bengal excise system recommended the closing of two central distilleries in the districts in question and the removal of a third to a different place, but that the Board of Revenue, acting on the recommendation of the local officers, and with the approval of the Government of Bengal, closed the three distilleries and substituted the outstill system.

From Mr Westmacott's Report it will be seen that, though the accounts of specific occurrences and the statements regarding change in the habits of certain classes of the people had been exaggerated in the Memorial, it was nevertheless true that the change of system had resulted in a local cheapening of country liquor which had led to increase of consumption.

8 It appears that the evils brought to light in this case have arisen mainly from the introduction of the outstill system without a proper application of the restrictions and limitations which are considered necessary for its satisfactory working. The orders which the Lieutenant Governor has now passed for the purpose of rendering more effectual the restrictions under which distillation is carried on at outstills are we consider, entitled to our approval as a tentative measure for dealing with the imperfections which experience has disclosed in the system adopted in these districts.

We also view with satisfaction the appointment by the Lieutenant Governor of Mr Westmacott to the special duty of supervising generally the approaching excise settlements in Lower Bengal. The Lieutenant Governor is not at present prepared to pronounce a final opinion upon the excise system or systems to be adopted in Bengal, and it would obviously be unwise to abolish the outstill system in Hooghly and Howrah before it had been shown by experience that it would not work satisfactorily under proper conditions, or that it was possible to devise a system of excise better suited to that part of the country.

4 The facts to which we have referred in the preceding paragraphs illustrate the expediency of the creation of a separate department in Bengal charged with the duty of controlling the excise administration and introducing from time to time such improvements as experience may show to be necessary.

The salary proposed for the Excise Commissioner, Rs 2,500 rising to Rs 3,000, is high, but looking to the necessity that exists for specially selecting the officer who will be charged with this important duty, and the advantage that will arise from attaching to the post a salary sufficient to remove any desire to quit the Department on promotion, we recommend that it be sanctioned.

No 562 T—F dated 5th November 1888

From—COLMAN MACAULAY Esq CIE Secretary to the Govt of Bengal Financial Dept
To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

With reference to your letter No 154^a, dated 22nd March sanctioning the Lieutenant Governor's proposal to depute Mr C E Buckland Officiating Senior Secretary to the Board of Revenue to study the systems of Excise in Bombay and Madras, with a view to the introduction into Bengal of any improvements which a comparison of the methods in force in the different provinces might suggest I am directed to forward for the present information of the Government of India a copy of the report which Mr Buckland has submitted. The Lieutenant Governor trusts His Excellency the Governor General in Council will recognise the industry and ability with which Mr Buckland has executed the task entrusted to him. His report gives a most interesting and exhaustive description of the Excise administration of the two sister provinces, which must always be of great value to the Revenue authorities of Bengal.

2 From the necessity of the case, Mr Buckland's recommendations are not on all points quite decisive, though their general tendency is the introduction at least tentatively of some of the methods pursued in Bombay and Madras, and the improvement of the outstill system which is now generally in force in Bengal. The Lieutenant Governor must suspend his judgment on this portion of Mr Buckland's report until he has received the opinion of the Board of Revenue and of the experienced Revenue officers of his administration.

3 It is within the knowledge of the Government of India that Sir Stuart Bayley has directed his attention to the reform of errors in the administration of the outstill system, and to an examination of the question of its suitability to the whole of the tracts in which it is now in force. The Resolution of 13th ultimo, of which a copy was forwarded with my letter No 326 T—F, dated 14th idem will show that measures are being taken to correct generally the abuses brought to light by Mr Westmacott's enquiry in the districts of Hooghly and Howrah, and that Mr Westmacott has been especially entrusted with the supervision of the settlements for the ensuing year.

In connection with Mr Buckland's suggestions for adopting in Bengal some of the recent reforms introduced into the Bombay and Madras systems, the Lieutenant Governor will only observe at present that the Bombay system has no more escaped criticism on the score of its tendency to stimulate consumption than the outstill system in Bengal, and that there are important differences both in regard to the class of people who live by distilling and in the absence of a system of village officers, which would render the introduction into Bengal of

either of the systems most generally prevalent in the other presidencies, a difficult task involving a dangerous increase in the lowest grades of excise officers. His Honour will however, be glad to adopt any suggestion for improvement which may, on examination by his officers, be considered desirable. Meanwhile, as indicating the extraordinary difference that exists in the results of these systems he would call attention to the circumstance that in 1886-87 the incidence of the revenue from country liquor was 458 rupees per head of population in Bombay compared with 085 rupees in Bengal and that under the Madras system there are 26,633 country spirit shops in a population of 30,868,504, against 4,280 in a population of 66,591,453 in Bengal.

4 The real deductions to be drawn from these differences do not perhaps lie on the surface, but the very existence of such differences, indicating as they do the intricacy of the problem and the necessity of a close grasp of the various circumstances on which in varying localities a successful solution of it must depend, points unquestionably to the expediency of giving immediate effect to the recommendation made by Mr Buckland for the appointment of a separate Excise Commissioner. It appears to be fairly established, both by positive and by negative experience, that the Excise administration suffers, if it is not conducted by a single officer, charged under the control of Government with the sole duty and responsibility of directing it. The grounds of his proposal for the appointment of an Excise Commissioner are fully set forth by Mr Buckland and Sir Stewart Bayley accepts his general reasoning as correct. His Honour understands that such an officer is employed under nearly every other administration in India. In Bengal where there is a Board of Revenue as well as a body of Divisional Commissioners, it has hitherto not been considered necessary to create such an appointment but it is impossible without making considerable changes in the constitution of the Board of Revenue for either of the two existing Members to take upon himself the duties of a peripatetic Commissioner of Excise in the way in which those functions are exercised in Madras and Bombay and until it is found by experience what effect the appointment of a separate Excise Commissioner would have in relieving the Board and the Commissioners of a portion of their work the Lieutenant Governor would propose no change in the constitution of the Board. He is convinced that for the first few years the work to be done in improving existing methods and preparing for larger reforms will considering the enormous area of Bengal and its great variety of conditions be found more than sufficient to occupy the whole time and attention of the most energetic officer without giving him any additional duties whatever, and the work which is essentially that of a peripatetic officer will not clash with the control and supervision of a central office such as that of the Board. Hereafter when the experimental stage is passed there will probably be ground for reconsidering the constitution of the Board. The Lieutenant Governor does not hesitate to express his conviction that the experimental appointment of such an officer will do far more than repay its expenses in increased revenue, apart from the admitted necessity of reforming the existing excise administration of the province, and he would therefore propose that the appointment be created in the first instance, experimentally only for a period of three years. Mr Buckland's estimate of a salary Rs 000 rising to Rs 500 a month appears however to be unnecessarily high. Sir Stewart Bayley would recommend a salary on the scale of Rs 500 and annual increments of Rs 100 so long as the appointment is continued up to a maximum of Rs 3,000, together with a fixed travelling allowance of Rs 250 a month. Less than this would not suffice to secure the services of an officer of the necessary qualifications. Finally, in view of the experimental character of the appointment His Honour considers it unnecessary to propose any legislation to give the Commissioner independent powers. He can by executive order be empowered to deal directly with Collectors of districts and he can for the present act under the general control of the Board.

5 I am desirous to express a hope that the Government of India will see fit to recommend this proposal for the sanction of His Lordship the Secretary of State.

No 23 dated 22nd January 1889

From—The Government of India

To—The Secretary of State for India

We have the honour to transmit, in original,* a number of identical memorials addressed to Your Lordship by certain Associations in Bengal, in favour of the general abolition of outstills in that province, and the introduction of a system of local option as regards the establishment of liquor shops.

2 The character and extent of the outstill system in the various provinces of India have been under careful enquiry, and we propose shortly to submit a report of the results of this enquiry to Your Lordship in accordance with the promise made in paragraph 5 of our Despatch No 213, dated 11th August last. In the meantime, we have asked the Lieutenant Governor of Bengal for an

* Copies were not kept and the originals have not yet been returned by Her Majesty's Secretary of State.

expression of his opinion on both the general questions raised in these memorials. The opinion of the Lieutenant Governor will be forwarded to Your Lordship in due course.

No 13 (Revenue) dated 31st January 1889

From—The Secretary of State for India

To—The Government of India

I forward, for the consideration of Your Excellency's Government, five letters which have been laid before me by a Member of Parliament who takes much interest in Indian questions. These letters are apparently from tea planters in the province of Assam and they were written in reply to a circular from Messrs Finlay Muir & Co who are merchants in Calcutta and agents for tea gardens. The writers complain of the way in which outstills and liquor shops have been opened, sometimes in spite of the planters' protests, close to or upon tea gardens, and they state that the facilities for drinking, the evil of drunkenness among tea garden labourers and the drink revenue have all increased greatly during the last few years.

2 I have recently had under my consideration an interesting report by Mr H C Williams on the administration of the Assam Excise Department during the year 1887-88. I observe that for the province of Assam the total receipts, including local duty and license fees, on account of "country spirits" rum, imported liquors, tari and rice beer during the last four years have been,—

	R
1884-85	2 61 661
1885-86	2 74 683
1886-87	2 81 398
1887-88	2 40 300

During these years, therefore, no great increase has accrued on the Assam drink revenues. The revenue is raised on the outstill system but no limit is placed on the capacity of a still nor has any check been imposed on the quantity of liquor made. The estimates of liquor sold or consumed are said to be untrustworthy. The decrease of revenue in 1887-88 is due to the fact that the Commissioner refused to license the usual number of country spirit shops in one of the ten districts but the Chief Commissioner says of Sylhet that so far as the statistics go, they 'show that the decrease in revenue was accompanied by an increase in consumption, which would be extremely unsatisfactory.'

3 It is clear, however, that the Revenue officers of Assam are mindful of the views of the tea planters on the drink question. One district officer writes (concerning Sibsagar), "it was of course out of the question to flood the district with its large tea garden population with spirits at two annas a bottle." The Commissioner of the Assam Valley districts writes, that he and the officers under him detected a combination that "would have flooded the country with cheap liquor."

When it is remembered that the consumers are tea garden coolies, and that their masters have always protested against the supply of cheap liquor and the consequent drunkenness, it is I think, clear that we are bound to do what we can to maintain the price. Another district officer writes (concerning Lakhimpur), 'the increase of the still head duty has driven us back upon the outstill system. But the natural consequence, increased consumption and increased drunkenness has not, perhaps, ensued, because I have largely reduced the number of shops.' The Commissioner of Excise, Mr Williams, says, 'The only complaints from garden managers of drunkenness among tea garden coolies or against country spirit shops came from Cachar, where the manager of Subang garden applied for a license to sell rum, on the ground that the country spirits sold by the neighbouring shops contained poison. Two bottles however, were analysed by the Chemical Examiner who failed to detect any poisonous substance in them.'

4 Paragraph 23 of the report shows that there had been "a very marked decrease in the price" of country spirits in the Surma valley, especially in the Sylhet district, but the authorities were considering measures to check this undue cheapness of liquor. In the Assam Valley country spirits seem to be dear. Paragraph 18 shows that in that valley 95 samples of liquor were tested, and it was found that their average alcoholic strength was 48° under proof, and their average price was from 12 to 13 annas a bottle. Relatively to the rate of wages, which may be quoted at 24 annas a week in Assam against 20 shillings in London drink is far dearer for the Assam labourer than for the labourer in London, where a bottle of gin about 30° under proof can be bought for two shillings. For a bottle of weaker liquor costs the Assam tea coolie half his week's wage, while a bottle of stronger liquor costs the London labourer one tenth of his week's wage.

5 In connection with these letters from Assam tea gardens, I have considered again the papers received with the Marquis of Dufferin's letter, No 250, dated 16th October, concerning the excise system and liquor shops in the Darjeeling district. There also the tea planters had protested against the increase of drunkenness and the increase of liquor shops and a public meeting had been held at Darjeeling on the subject. The papers forwarded with the Government of India letter quoted show that in the Darjeeling district the outstill system prevails, that there are now 38 licensed outstills in the district as compared with 45 outstills eight years

ago, that the population has increased, and that the yearly liquor revenue of the district has increased from ₹37 000 to ₹85 000 during the same period. No limitation in the size or capacity of outstills has been enforced. The people of the district are said to be much addicted to drinking, and the local officers believe that, if liquor shops were closed much illicit liquor would be consumed. Lord Dufferin's Government considered that the local authorities had been for years dealing with the matter in a judicious way and upon sound principles.

6 It is worthy of note that some tea planters do not object to their coolies having moderate quantities of wholesome spirits. One of the five planters, whose letters are now forwarded, writes that in former years, when liquor licenses went cheap, 'planters occasionally bought them up now the price is very different.' And a table at paragraph 28 of the Assam report shows that tea planters imported 10 230 gallons of rum during the year 1887-88, while licensed vendors imported 3,615 gallons.

7 There has been much said about the liquor traffic in the tea districts, and there is some apparent discrepancy between the account of matters as given by the planters and the account gathered from official reports. I therefore commend the matter to the consideration of Your Excellency's Government with the suggestion that further and very careful inquiry into the facts and into the need for change in the excise administration of the tea district, may be advisable. The paper published at pages 2098-2100 of the *Calcutta Gazette* of the 17th October last shows that an independent inquiry into allegations made regarding excise affairs in the Hooghly district brought to light valuable information, and formed the basis for important changes in the local excise arrangements. I should be glad to receive at an early date a copy of any instructions you may issue upon this matter.

Dated 21st September 1888

From—H BALD Esq Manager

To—Messrs FINLAY MUIR & Co

With reference to your Circular No 125, and dated the 17th instant, I beg to draw your attention to the accompanying report of a public meeting of the Darjeeling Temperance Society, held on the 7th June last. I had the honour, as you will see, to second the first resolution which was passed at that meeting. My speech on that occasion is reported at pages 25-28. As regards facts stated by me I might refer to the part marked at page 26 of the report. In addition thereto I may mention what I forgot to do at the time that another consequence of the evil of drink among the coolies is the fearful extent of gambling that prevails among them. They carry on this vice very frequently all night long, and incapacitate themselves from doing their work in the day time.

Then again it should be remembered that Sunday is the market day in Darjeeling, and therefore the only day in the week on which the coolies can go up to Darjeeling to procure their supplies of food for the week. I have already mentioned in my speech how the poor men return drunk to the garden after having wasted the bulk of their pay or advances of pay, in drink. But that is not all the effect of their Sunday's drinking, as Monday morning's muster always shows a large number of absentees.

As regards any suggestions I have to make for the repression of this terrible evil, I do not see that I could do better than refer to the proposals made by Mr D Sutherland at the meeting in question, as reported at pages 43-46 of the report, viz—

- 1st—The appointment of an independent Commission to inquire into the whole matter
- 2nd—The abolition of the drink traffic, in other words, the closing of every outstill and every liquor shop
- 3rd—Legislation in respect of alcohol as a poison, in other words, restricting and regulating its use and sale as any other poisonous drug
- 4th—Adoption of the principle of local option

Dated 3rd October 1888

From—G FITZGERALD Esq

To—Messrs FINLAY MUIR & Co

I beg herewith to reply to your circular letter regarding the working of the outstill system. I may commence by saying that it is a subject which has been attracting a good deal of my attention lately and I have even been planning over in my mind the best means of bringing such a crying evil before the notice of the public. I am therefore sincerely glad to learn that the Calcutta Missionary Conference has taken the matter up.

There is not the slightest doubt that the "Government grog shops," as they are commonly termed are doing a vast amount of harm among the Native population, and especially to garden coolies. It is quite beyond the planter's power to prevent his people from obtaining the liquor (the shop here is open from 6 A M to 9 P M). Wherever there is a large-sized garden a grog shop is sure to be found at the nearest convenient point. Planters have protested over and over again against their erection, but without effect, in fact, I know of a case in which Government tried to force a shop on to land actually belonging to the garden, and it was only after a long fight that the manager won the day.

Sunday is, of course, the great day for drinking, and, driving by, I have come across coolies lying literally dead drunk at intervals on the road, covered with mud from head to foot, and have had to have them rolled on one side to clear the way for my trap. One of my best

men got leave one day, bought six bottles of country spirits at a shop about four miles away, and on his way home fell across the railway line smashing his bottles, and lying insensible until, luckily, picked up by another coolie. It is needless to say that the drinking leads to rioting and wife beating cases however, seldom come before the notice of the Government, were they to do so coolies would be constantly absent from the gardens, so the planter, as a rule, settles these matters himself.

On Mondays the coolies take longer over their work, and some of them fail to accomplish their very moderate tasks at all and the unvarying and stereotyped excuse of the Mohuries is this, "They were drunk yesterday, they are feeling it to day."

Speaking to my Native Doctor the other day as to the harm the grog shop was doing, he told me it was just the same in Bengal and that when he returned there on leave after several years absence in Assam he was astonished to find that the most respectable people had taken to drinking country spirits.

Six bottles per head is the Government allowance for sale daily, this rather puts the old "two bottle" days of our forefathers in the shade. The Chubwa grog shop license costs Rs2,500, the yearly profit amounts, I understand, to Rs1,200, or 48 per cent on the capital invested.

In former days, when the license purchase did not amount to any great sum, planters occasionally bought them up now the price is very different.

It is easy enough to give you statements of facts (although Chubwa is really a very quiet garden), but it would be impossible for me to suggest any remedy that would wipe out the evil and still suit the Government Exchequer. It is a terrible evil and a growing one, and for 'poor humanity's sake, I can only hope this well directed agitation may lead to the discovery of some practical scheme to effect its cure.

Dated 8th October 1888

From—P WHITTON Esq Superintendent

To—Messrs FINLAY MUIR & Co

In reply to your Circular No 125 re the working of the outstill system, I have the following remarks to make.

Annual licenses are freely granted all over this district the only restriction being that no liquor shop be within five miles of another. The licenses are sold by auction, and are generally, I believe handed over to the highest bidder.

From the number of shops scattered all over this district, and especially in the vicinity of the tea gardens the natural result is a cheap and plentiful supply of liquor, which cannot be otherwise than hurtful to the health and general well being of the coolies. Unless the system was entirely abolished I fail to see what remedial measure short of that, would prove to be of any good or lasting effect. Beyond affording a fruitful source of revenue to the Government I think no other argument can be put forth in its favour, for, though it may develop the natural resources of the country to some extent, the evils in connection with it far outweigh any good it may do in that respect.

Dated 8th October 1888

From—W HENDERSON Esq

To—Messrs FINLAY MUIR & Co

I am in receipt of your letter, dated the 17th of September, soliciting information regarding the outstill system.

I regret to state the sad fact that drunkenness among garden coolies has spread to an alarming degree, since its promotion and encouragement by this outstill system. Any attempt to abolish or even lessen this growing evil will be hailed with pleasure.

Since the introduction of this odious system in 1883, the consumption of country spirits has, I am certain increased sevenfold (possibly more), and it is increasing yearly, judging from the new stills that periodically spring up here and there all over the districts.

The Local Government allow and cherish these stills contiguous to our gardens and bazars. There are cases on record of proprietors and managers having laid the matter before the Local Government, clearly demonstrating the injury the industry and the health of the coolies had and were receiving at their hands from the propagation of such a system, but the said Local Government only lent a deaf ear. There are cases where managers have objected to allowing a still in the grants under their charge, but to no purpose,—they were enforced.

The manufacturing places are chosen and fixed by the Local Government. These outstills are put up to auction yearly, and the right to manufacture and sell country spirits knocked down to the highest bidder. They are readily disposed of at large prices to eager competitors, bent on aggrandizement at the expense of our tea gardens and coolies' health, by making and selling them a venomous compound, at four annas per quart bottle, and termed by the Local Government wholesome country spirits.

Before these outstills were created, shops where spirits could be procured by coolies were few and far between, and the said spirits could not be purchased at less than one rupee per bottle. During these times the coolies had little or no temptation to drink, and were, although earning less money, in a much better pecuniary state than at present. The roadside and bazar outstill absorbs their surplus cash, aye and more, because food and clothing are often curtailed to provide the grim fire-water.

I am not aware of any one exercising the function of an excise officer, by way of testing the quality of the liquor sold to the Natives, to see that the spirit so manufactured and sold contains no deleterious ingredient likely to cause hurt to the immediate health of those indulging. So that, as far as I know, there is no check upon the avaricious lessee of the said stills, and the consequence is spirits are made from the cheapest material found to yield the greatest return for the outlay, and is, as a rule, largely adulterated with most obnoxious and injurious stuffs. Just for a moment consider the price four annas for a quart bottle, and you will readily comprehend the kind of liquor the coolie gets for his money. I may mention they don't only get drunk upon it but go mad, and become raving bedlamites for some time.

I also note that, since the introduction of this outstill system, the coolies who indulge are much more liable to sink under an attack of sickness, and, if the Sanitary Reports are correct, sickness has increased since the system in question came into force. I don't mean to say that the whole increase is due to the greater facilities the Natives now have of obtaining intoxicating liquors, but we can with safety credit it with a very heavy percentage.

On many gardens work is often much impeded by coolies being incapacitated for labour by the over indulgence in these spurious spirits, thereby rendering an injury not only to the coolies, but to the planter.

I can only add, in conclusion, that the revenue derived from the outstills is directly at the expense of the welfare, health, and lives of the Natives, not to speak of the tea industry.

I have confined my remarks to Natives employed on tea work, other than this I am not conversant with, but I have no doubt they suffer in a like ratio.

Dated 14th October 1888

From—J G FRASER Esq

To—Messrs FINLAY MUIR & Co

Taflong is well supplied with grog shops and drunkenness is the consequence. Six years ago there was only one grog shop at the north east corner of the garden where the bazaar is held twice weekly, when the people fully availed themselves of the convenience. Two years later the garden was extended two miles to the west, and the people on the garden increased from 300 to 600, and it must have been thought that another grog shop at the west end would be a sure source of revenue. There is not a habitation within a mile of it. I was asked if I objected to place a shop there and protested all I could to prevent it. The shop was placed there, and is there now, and only 200 yards from the cultivation, to induce the coolies working there to part with their money. I have often sent carts and men to carry home the helpless coming from the east and from the west, some more or less injured by falls and fights and unable to work for days and some for weeks. This is going on every week. But as yet only three cases proved fatal on the spot,—one woman was trampled to death, another young man was left drunk in the garden by his brother and crawled home himself next morning the skeleton of the other was found surrounded by jackals. Lastly another man in a mad fit of drink killed his wife with an axe. I have no doubt half the sickness on the garden is caused by the stuffs supplied at these shops, and to which so far as I know there is no limit or restraint. If the coolies go beyond these shops a mile or thereabout, to Khaasia villages, for grog they consider better and are caught, they are either imprisoned or fined one or two or three months' pay. These may be coolies of Act I of 1882 for the protection of immigrants. This incapacity for work chiefly through drink has been a great source of annoyance to managers, and a great loss to gardens while it seems impossible to prevent it. For when a site is applied for any grog shops it is sure to be granted, let the objections be what they may.

No 55 dated 19th February 1889

From—The Government of India,

To—The Secretary of State for India

In our Despatch No 213, dated 11th August 1888, we undertook to furnish Your Lordship with information regarding the nature of the outstill systems as administered in the several Provinces of India and the extent to which they are in operation in each case. This information was called for from Local Governments, and has now been received. We propose in the following paragraphs to summarize its substance, supplementing it where necessary from the Excise administration reports.

2 In the Madras Presidency there are certain scattered tracts in which the distillation of spirit from toddy is a process both simple and inexpensive. Illicit distillation in these tracts can only be suppressed either by the employment of a very large preventive service or by the establishment of a system of outstills. To the first of these measures there are obvious objections, and, under

the conditions that exist, it could not be made effective. The second has therefore been adopted, but precautions are taken to prevent excess in production and consumption. The strength of the liquor issued is prescribed, the minimum retail price of it is fixed, while the stills and places of sale are as few as the conditions of the case permit. The system, so guarded, is in force over a gross area of 17,324 square miles, or less than one eighth part of the whole Presidency.

3 Although the area under the outstill system is small in Madras, it is even smaller in Bombay. Central distilleries supply the whole Presidency, with the exception of three isolated tracts covering a gross area of about 7,500 square miles. In these a limited and guarded system of outstills is maintained, partly on account of the rugged nature of the country and the migratory habits of a scattered population, partly on account of the facilities for illegal domestic distillation from toddy and mowha flowers, and partly because of the ease with which cheap liquor can be smuggled in from neighbouring Native States. British and Native territory is much interlaced in this Province, and from this cause serious difficulties were formerly experienced in excise administration. To a great extent these difficulties have now been overcome by arrangements under which the excise administration of the States concerned is controlled by the Bombay Government. These arrangements have made it possible to maintain the central distillery system in what is practically universal use. Even in Sind, which up to 1887 was managed on a system of farming, the central distillery plan has now been adopted throughout.

4 In the Punjab which adjoins Sind, there is practically no outstill system at all. Outstills are allowed in two tahsils of the mountainous district of Kangra, but their capacity is regulated, and in 1887-88 their whole outturn was less than 3,000 gallons, which is equivalent to a consumption of one bottle of proof spirit per head in fourteen years in the first tahsil and in twenty nine years in the second. In all other parts of the Province the central distillery system is in force.

5 In Lower Burma the consumption of spirit made after Native methods is very small, and only yielded a revenue of Rs. 1,16,483 in 1887-88. This small consumption is distributed over a very large area, 19 stills, scattered over districts so distant as Arakan, Pegu, and Tennasserim, participate in the production. The difficulties of transport are so great and the physical features of the country so unfavourable to the maintenance of a direct supervision over manufacture that it does not seem probable that production can be successfully concentrated. The District Officers have unanimously reported that it cannot, though it will be observed that the Financial Commissioner is disposed to recommend that the experiment should be tried. The outstill licenses, which convey the right to manufacture and sell country spirits, are sold by auction annually. The District Officer fixes the number of days a week, or a month, on which the still may be worked. The spirit is made from either cane or toddy sugar.

6 In the North Western Provinces and Oudh a considerable area, namely 36,824 square miles, with a population of nine millions out of a total area of 106,111 square miles and a population of forty four millions for the Province, is administered under the farming or outstill system. "Farming" is merely an expanded outstill system. In the tracts where it has been introduced, the licensee secures the right of making and selling liquor within the limits of the "farmed" area, including control over a large number of outstills and a monopoly of the liquor traffic. Under both systems the Government prescribes the number of stills and shops and has laid down rules which require the limitation of the capacity of the stills. It seems, however, that this last condition has not been enforced. As we have not yet received the report of the Local Government, we are not aware of what view they take of the omission, or of the question whether the outstill area might not be further restricted and the conditions of the licenses made more severe. It appears from the letter from the Board of Revenue, forwarded by that Government, that reform in this direction is likely to be undertaken, and if we do not receive satisfactory explanations we shall take care that the matter is not lost sight of. The revenue derived from the outstill system in 1887-88 is stated at about Rs. 6,00,000 or less than one sixth of the total revenue from excise on country spirits in these Provinces.

7 In the Provinces referred to in the preceding paragraphs, resort has been had to the outstill system either to only a comparatively small extent, or under exceptional circumstances. It is, however, the prevailing system in Bengal, the Central Provinces, Assam, and the Hyderabad Assigned Districts. In all these Provinces the number of shops is regulated by the Government, and in Bengal, the Central Provinces and part of Assam, further restrictions, to which we shall presently refer, are imposed with a view to limit production.

8 In Bengal the outstill license permits the manufacture and sale of country spirit, the produce of a single still, at a fixed place. No separate duty is charged, but an upset fee is fixed which is calculated on the approximately ascertained local demand or consumption of the shop multiplied by half the rate of duty fixed for country spirit for the district. The license is put up to auction and sold to the highest bidder above the upset fee. The size and capacity of the still, and the number and capacity of vats in which the yeast for distillation is prepared are regulated by the local demand on which the upset fee has been calculated. No outstill is allowed within a certain distance outside the area appropriated to a central distillery. In districts where the dual system, distillery and outstill is in force, a minimum retail price per bottle of liquor, both for distillery and outstill shops, has been fixed. Precautions are taken to prevent as much as possible the smuggling of outstill liquor into distillery areas. The facilities for this smuggling are so great and various, and the means of detection so small that the only hope of effectually stopping it is by forcing the price of outstill liquor, at all events in the neighbourhood of distilleries, to the level of that of distillery liquor. Measures to secure this are being gradually introduced, the cost of production in outstills has been increased by strictly limiting the capacities of the stills, and by insisting on the payment of license fees proportioned to their possible outturn as ascertained on the most approved methods. The outstill revenue was Rs 31,91,334 out of a total revenue from country spirits in 1887-88 of Rs 52,05,122, or 61 per cent. There were 3,535 outstill shops out of a total number of 4,105 retail places of sale.

9 The consumption of the greater portion of the Central Provinces is supplied from contract stills or outstills. Contract stills are built and maintained by Government and can only be worked at places where daily supervision by Government officials or by the Police can be secured. Control is secured by taking a daily fee for each still in use (roughly proportioned to the number of *seers* of mowha with which the still can be charged) and by seeing that only those boilers are used in respect of which the day's fee has been paid. The taxation of production at these stills is thus completely regulated, and the system does not differ in principle from that of centralised manufacture. They are said to be more easy and less expensive to manage than central distilleries. At outstills, there are no restrictions upon the manufacture other than those imposed by the limitation of the number of licensed shops to be supplied, and of the size of the vessel used in distillation. Outstills supply the demand of rural tracts and are erected by the distillers at their own expense on sanctioned sites, and receive only occasional inspection. In 1887-88 there were 118 contract stills and 1,683 outstills supplying an area of 44,000 square miles, and the outstill revenue was Rs 3,96,375 out of a total revenue from taxation of country spirit of Rs 13,99,631, or 28 per cent. The physical nature of the outlying districts of the Central Provinces and the great length of the frontier which marches with Native territory render the extensive adoption of the outstill system inevitable.

10 In Assam also, the control is less severe than in Bengal, and the maintenance of the system as administered is only justifiable as a consequence of the physical character of the country, the great facilities for illicit production, the difficulties of transport, the size of the districts, and their sparse population. The sites of the shops are settled by the District Officer subject to the approval of the Commissioner, and the right of preparing and selling country spirits at them is sold annually by auction. One still is allowed to each shop, but where a purchaser is the licensee of more than one shop, he may work in one shop as many stills as he has shops. The capacity of the stills, and the hours within which they may be worked, are defined in the license. We propose to invite the Chief Commissioner's attention to the desirability of attempting to introduce some of the further safeguards insisted on in Bengal and Madras.

11 In the Hyderabad Assigned Districts the farming system is in force It is described in the Administration Report in the following terms —

“The system of administration in the Hyderabad Assigned Districts of the excise revenue is what is called the farming system whereby the monopoly of vend within a given area is put up to auction and is disposed of to the highest bidder The number of retail shops for country spirits is limited to what is considered the requirements of the people and the contractors are on no account allowed without the special sanction of the Deputy Commissioner, to increase the number The object of this restriction is to obtain the highest amount of revenue distributed among the smallest number of places of vend, or in other words to heighten the price of liquor, as far as possible, without increasing facilities for obtaining it The population per retail liquor shop is 1109 The only spirit manufactured in Berar is that distilled from mowha, and mowha trees abound in the province’

12 Your Lordship will observe that, except in Bengal and Berar, the conditions which the several Local Governments consider necessary to justify the introduction of the outstill system into any locality are, sparseness of population, difficulty of transport, want of proper means of communication and physical features unfavourable to the working of a centralised system There is no room for doubt that in localities where these conditions exist the outstill system is the most suitable yet devised for taxing consumption The question whether it can be satisfactorily worked under the conditions which prevail in a large portion of Bengal is one which is at present engaging the anxious attention of the Local Government and Your Lordship will find in the enclosures to our Despatch No 22 dated 22nd January valuable information regarding excise administration in that Province The Bengal Excise Commission of 1891 advised that the regulation of outstills was quite possible under safeguards intelligently devised and energetically applied It is obvious that there is not *necessarily* any difference of principle between the system which taxes consumption by a duty on the quantity of liquor passed out of a guarded enclosure and that which adjusts the duty to the producing capacity of a still without placing the latter under constant and direct supervision If it is possible in practice either to enforce a limitation of production and impose duty accordingly, or to adjust the duty to the full producing capacity of the still there can be no advantage in superseding outstills by central distilleries Under such conditions every gallon of spirit would pay full duty, liquor could not be unduly cheapened at the cost of the revenue, and obviously the cause of temperance could not suffer If again the restrictions on consumption be alone regarded, the device of fixing a minimum price on the sale of all outstill made liquor will be effective if it can be enforced There was some hesitation at first in Bengal in accepting this device as a possible solution The experiment was, however, made in those districts where the dual system of central distilleries and outstills exists mainly with the view of checking competition between distillery and outstill liquor So far as information has been received there is reason to be satisfied with the result, and it is understood that the Bengal Government contemplate fixing minimum prices in all districts The same condition is enforced by the Government of Bombay in the case of the outstills in the Ratnagiri and North Konara Districts The Excise system in Bengal must, however, be still considered as in an experimental stage, and we have, as reported in our Despatch No 23 of the 22nd January, requested the opinion of the Lieutenant Governor on the question whether instead of being given a more extended trial, the outstill system should be generally abolished

13 In considering the propriety of superseding the outstill system in Bengal, it is necessary to recollect that the only immediate alternative is the sudder distillery of Northern India, which is simply a guarded enclosure containing a number of native stills There are however difficulties in the way of the general introduction of sudder distilleries unless extensive changes in the ordinary processes of manufacture are introduced The spirit made in the native method is far from pure and, when manufactured from the flower of the mowha tree (*bassia latifolia*), which is the chief material used in Bengal, the Central Provinces, and the North Western Provinces and Oudh, will not bear transport, and rapidly deteriorates Such spirit must, therefore, be manufactured near the place where it is consumed, and this necessitates the maintenance of a large number of distilleries in districts where the sudder distillery

system is in force, for instance, in the Central Provinces, it is calculated that one of these distilleries supplies only the country within ten or twelve miles. It should, however, be borne in mind that in Madras and Bombay the introduction of European apparatus and methods has resulted in the production of country spirit of a class which will endure transport over long distances, and which does not deteriorate when kept. Moreover, the preventive establishments in those Provinces are efficient, and it has consequently been found possible to concentrate the manufacture, with the result that the number of central distilleries is in striking contrast with the number in Northern India. Thus in Bengal, the number of central distilleries in 1863 was 257, and in 1878, the year preceding the revival of the outstill system, 211, in the Punjab there are at present 65, while in Madras, in 1887-88, two thirds of the whole Province was supplied from only 19. The difficulties attending the establishment of an effective preventive agency are perhaps not likely to be as successfully overcome in Bengal as they appear to have been in the two Southern Presidencies. But it should certainly be kept in view that the only satisfactory solution of the difficulties attending the central distillery system, if the decision to suppress outstills is taken, seems to lie in the adoption of either the Madras or Bombay method, and in the introduction of a radical change into the customary processes of local manufacture. The Bengal Excise Commission, however, advised in 1884 against the adoption of European methods of production in Bengal, and their views receive some confirmation from the fact that one of the two distilleries established on this footing has been closed, and that the trade is languishing. But looking to the satisfactory results achieved elsewhere, it seems to us that the question is deserving of further consideration, which it will doubtless receive at the hands of the Bengal Government in connection with the report submitted by Mr. Buckland on the Bombay and Madras systems, a copy of which was forwarded to Your Lordship with our Despatch No. 22, dated 2nd January last.

14. The table in the margin, which shows the fluctuation of excise revenue

Year.	C U R R E N T			REMARKS
	State distillery revenue	Outstill revenue	Total revenue	
1	2	3	4	5
	R	R	R	
1860-61	8 78 000	9 74 882	18 52 942	
1861-62	8 12 6 4	10 57 920	18 70 549	
1862-63	7 31 188	10 24 045	17 55 233	
1863-64	8 26 118	11 29 4 9	19 55 547	
1864-65	11 07 944	8 05 340	17 13 274	Orders for suppression of outstills made peremptory in 1863. The immediate result was a large loss of revenue, which did not regain even the standard of 1863-64 until 1871-72, and then only after it had been again found necessary to resort to outstills. The habits of the people did not undergo any violent change during this period, and the only possible inference from the great fluctuations in the revenue is that the adoption of the centralised system, under conditions to which it was unsuited, led both to a great loss of public income and to a great increase in illicit drinking. Other provinces have undergone the same experiences. A striking illustration of the impossibility of successfully replacing the outstill system by that of central distilleries, under all conditions and in all localities, is found in a passage from the
1865-66	12 46 986	1 22 220	14 18 508	
1866-67	7 85 755	35 865	8 21 600*	
1867-68	12 47 0 7	27 453	12 65 010	
1868-69	16 1 29	31 005	16 40 347	
1869-70	15 28 257	35 147	15 63 404	
1870-71	18 07 450	39 878	18 47 328	Outstill system again introduced.
1871-72	18 11 273	1 23 842	19 35 115	
1872-73	14 86 2 9	2 31 989	21 21 268	
1873-74	20 02 878	2 42 365	22 35 243	
1874-75	20 46 435	1 91 727	22 28 062	
1875-76	22 41 591	2 68 473	25 10 064	
1876-77	23 30 7 3	2 94 626	26 25 399	
1877-78	25 41 621	3 49 139	28 30 460	
1878-79	16 97 085	12 73 826	9 70 911	Board of Revenue withheld the revenue limit of the capacity of outstills.
1879-80	13 70 072	18 13 759	31 84 851	
1880-81	11 81 717	30 39 582	42 21 299	
1881-82	12 60 144	33 60 001	46 20 195	
1882-83	18 48 214	34 78 084	53 26 298	
1883-84	13 74 55	38 47 976	52 22 731	
1884-85	13 88 520	34 66 691	48 55 11	Excise Commission recommended a central distillery for a ban tract and more severe restriction of outstills.
1885-86	15 13 73	29 76 455	45 10 228	
1886-87	18 29 29	29 62 020	47 91 249	

* The entries against the year 1866-67 represent figures for 11 months from May to 31st March, as the year was then changed from May to April. The year was also a famine year.

report of the Commissioner of Excise in the North-Western Provinces and Oudh for the year 1882-83, which is as follows —

The figures given in the report for 1871 72 are as startling as any to be found in recent years, and show clearly enough that in the Bundelkhand districts the distillery system utterly broke down —

	1870 71			1871 72		
	Distillery system			Farming system		
	R	a	p	R	a	p
Tirohan and Badansa Tahsils of Banda	178	8	0	6 617	8	0
District of Hamirpur	2,296	8	0	20,400	0	0

It is inconceivable that the receipts for 1870 71 in any degree indicated the consumption of spirits in the two districts, or that those for 1871 72 proved a rapid change in the habits of the people. The conclusion seems to be obvious either that the distillery system was wholly unsuited to the country, or that it was badly worked. Both objections were probably true. The distillery system was entirely unsuited to the southern portions of both districts, unless a strong and efficient preventive force had been maintained, and in the northern portions in which there were only the difficulties that are experienced elsewhere, it seems incredible that in Hamirpur much attention can have been paid to this branch of the administration. Another tract with which also I happen to have personal acquaintance furnishes similar statistics. In the Robertganj Tahsil of the Mirzapur district the revenue from country liquor fell from Rs. 421 to Rs. 111 and rose again on the re introduction of the farming system in 1868 69 to Rs. 2,000 and subsequently to a steady average for many years of over Rs. 6 000—a sum which the sub-division of the farm and the consequently increased competition have trebled. Here, too, there can be no reasonable doubt that the introduction of the distillery system did not stop drinking but that in a country for which it was entirely unsuited it gave a fresh impetus to the use of illicit liquor.

The failure of the distillery system was no doubt partly due to inefficient administration, but even allowing for this, the results stated in this quotation are sufficiently remarkable.

15 Whatever the eventual decision may be on the question whether the outstill system can be successfully applied to whole Provinces, we submit to Your Lordship's judgment that the information now collected shows that there is no reason for supposing that the Local Governments have shown any indisposition to recognise the necessity of doing everything that is possible to keep consumption under control, even in those tracts where the maintenance of the outstill system has been found to be inevitable, or where it is under trial. We venture to think that this system, as generally administered, does not merit the description given in paragraph 4 of Your Lordship's Despatch No 28 (Revenue), dated 19th April 1888, in which it is referred to as a system under which "it is in the power of the distiller to make as much spirit and to push the sale thereof by cheapening liquor as far as he possibly can." In every case, even under the farming system of the North Western Provinces and Berar, that power is subject to limitations of some kind—in all cases the number of places of sale is fixed by the Government, and generally either the number or capacity of the stills is limited, or a minimum selling price is enforced. It should in particular be remembered that the outstill system, except where it is undergoing a period of probation, is as a rule only admitted into localities where experience shows that any other system of taxing consumption must fail, that restrictions are generally enforced, and that these restrictions, so far as they go, are real and effective. In the statement attached to this Despatch Your Lordship will find statistics showing the extent of the operation of the outstill system in each Province.

16 We take this opportunity of making some remarks on the systems of excise administration in operation in Madras and Bombay, and of bringing to Your Lordship's notice the more important of the changes and reforms introduced by Local Governments since our Despatch No 166, dated 25th June 1887, was written.

17 In Madras, the Local Government may fairly claim to have successfully solved the problem of controlling the consumption of country spirits. The system now in force was introduced at the recommendation of a Committee appointed by the Local Government in 1884. At the suggestion of that Committee the rights of manufacture and of retail sale have been separated, the areas, the right of retail sale in which is sold by auction, have been reduced with the object of eventually excluding the middleman and settling each shop sepa-

ately, and a system has been introduced, under which the retail vendor may purchase his supply of spirits from any distillery, instead of one under which

	Consumption in galls reduced to 30° under proof	Revenue
1883-84	12 04 241	28 09 776
1884-85	11 85 678	*
1885-86	10 14 588	34 75 262
1886-87	10 84 474	38 02 136
1887-88	12 70 146	41 53 197

[Omitted as the year was one of transition from one system to another]

each shop was affiliated to a particular distillery. This system was adopted from 1st October 1884 and statistics comparing the consumption of, and revenue from, country spirits in the districts into which it was then introduced are given in the margin. Your Lordship will observe that, with practically no increase of consumption, there has been a very great increase

in revenue. These figures indicate how fallacious is the argument, sometimes put forward that because there has been a large increase of the Excise Revenue in recent years, there must have been a corresponding increase in consumption. Since the introduction of the new system there has been a general rise in the retail price of country spirits of from 8 annas to a rupee a gallon of spirit of 30° under proof. The comparatively large consumption in the year 1887-88 is attributed to the prosperity of the agricultural classes, but in view of it the Local Government has enhanced the fixed duty for the future. The system described above is now in force in the greater part of the Presidency, and, even in those localities where outstills are permitted, an attempt is being made to levy, by means of a tree tax, a quantitative tax on the weak toddy spirit produced, the aim of the Government being to extend to the whole Presidency a system under which a quantitative tax is levied on all liquor consumed. The efficiency of the preventive establishments, which enable this system to be successfully worked, has been already noticed.

18 The prevailing system in Bombay is that known as the "still head duty central distillery, and guaranteed minimum revenue system." Under this system, the right of manufacture and sale within a district is farmed, but the manufacture is concentrated in one distillery over which strict supervision is exercised. Every gallon passed out of it is taxed and the temptation to the farmer to procure illicitly produced liquor and sell it cheaply is remote as he is required to guarantee a minimum revenue. Statistics of consumption are only available for areas under the central distillery system which has been gradually extended till it now practically comprises the entire Province. This gradual extension of the area renders it impossible to compare the consumption of the present with that of the past, or the consumption of one past year with that of another. As one system is now in practically universal use, it will be possible in future years to make this comparison, if made now it would be misleading. For the present, it will suffice to invite Your Lordship's attention to the very great increase in the rates of duty set out in Appendix No. II of Mr. Buckland's report, and to the decrease in the volume of the taxed consumption in the city of Bombay as typical of the influences which have been in operation concurrently with the great increase of revenue. The consumption was 907 000 gallons in 1872-73, 630 000 in 1881-82, and 621,000 in 1886-87. The duty was, during this period, raised from Rs 1 for proof spirit to Rs 2 12 for 25° under proof spirit, and the revenue increased from Rs 7 20 000 to Rs 20 17 476. The chief difficulty which it has been necessary to overcome in Bombay was due to the intermixture of British and Native territory. The solution has, as stated above, been found in the acquisition by the Local Government of the Excise revenues of most of the Native States concerned, which has made it possible to restrict the outstill area to very narrow limits.

From the 1st January 1888, the Local Government has introduced, experimentally, into the districts of Thana and Kolaba a system, by which the purchaser of the right of retail vend pays no license fee and guarantees no revenue, but contracts to pay, as license fee, a percentage on the still head duty on the spirits he requires, which he must procure from one of the public distilleries. We have as yet received no report from the Bombay Government regarding the measure of success that has attended this experiment, but it seems open to the objection that it leaves the farmer subject to the temptation to procure and sell illicitly-produced liquor.

19 In the preceding paragraph and in paragraph 5 of our Despatch No. 166, dated 25th June 1887, we have explained the difficulties resulting from the

interlacing of Native and British territory. Indications have appeared in the public press of a disposition to assert that the acquisition of the excise rights of Native States in certain cases has been prejudicial to the cause of temperance. To enable Your Lordship to estimate the justice of this accusation, we invite

Internal June 1888 Nos 189 135
" July 1888, " 333 342

attention to the Proceedings of our Foreign Department indicated in the margin,

which show that the outstill system which prevailed in Barod and other States up to 1887 was accompanied by great abuses and the smuggling of cheap liquor into the adjacent British districts. The Government of India has also of late been freely charged with encouraging consumption for the sake of the revenue. It could not be expected that the excise administration of so vast an extent of territory should be incapable of improvement, and we do not assert that it is. Mistakes have no doubt occasionally been made in particular tracts or by individual officers, but the accusation that the Government of India, or any Local Government has knowingly stimulated the consumption of liquor in order to increase the revenue is altogether without foundation. The great increase in the revenue in recent years is mainly due to better administration and growing prosperity and if there have been other causes at work, they are not such that the Government can be held responsible for them. The increase of revenue has been greatest where the control has been strictest.

20 Except the introduction of a regulated system into Upper Burma in 1888, the details of which were fully set out in our Despatch No 159 dated the 16th June 1888 no further changes of importance have been introduced into the excise system of any Province since our Despatch of 25th June 1887 was written. More attention is being paid year by year to this department of the administration, and though the difficulties to be overcome are great and diverse in their nature, and though in some cases there may be room for difference of opinion regarding the suitability of the systems under trial, there is no reason to fear that the fundamental principles on which a revenue should be raised from the taxation of drink are likely to be lost sight of either by Local Governments or ourselves.

Statement showing the Revenue derived from the Outstill system, and the area within which it is in force

	Outstill revenue	Total excise revenue from country spirits	Percentage of out still revenue	Outstill shops	Total number of shops, country spirits	Percentage of out still shops to total shops	Outstill area—square miles	Total area—square miles	Percentage of out still area to total area	Population outstill area	Total population
	R	R									
Bengal	31 91 334	52 05 122	61	3,535	4,105	86		156 564			
Madras	8 05 938	2 18 020	15	4,200*	15,330	27	17,324	139 900	10	4 676 034	66 708 481
Bombay	13 37 888	66 27 728	5	378†	3 881	9	7 457	124 122	6	1 438 172	1 004 680
Punjab	7 897	7 64 714	1	1	1 194	1	2 578	106 632	2	276 888	7 198 657
N W Provinces and Oudh	6 00 66	98 6 330	16	1 611	7 294	22	36 824	106 111	34	9 071 894	44 107 869
Central Provinces	3 96 375	13 99 631	28	4,190	8 854	47	13,996	84 445	52	5 214 550	8 980 294
Lower Burma	1 16 483	1 16 483	whole					87 220			3 736 771
Coorg		Not in force)									
Assam	1 96 641	1 96 641	whole	229	22†	whole	1 193	46 341†	2	179 056	4 881 486†
Hyderabad	9 89 215	9,89 215	whole	1 442	1 44	whole	17 711	17 711	whole	2 672 673	2,672,678

* December 1888—Actually open 4,207 Sanctioned 10 317

† Approximate

† It must be recollected that this table deals with a assumption of country spirits only which term does not include rum. The Assam Government in 1887-88 reduced the number of country spirit shops in order to break down a combination of liquor-sellers and substituted shops for the sale of rum. The old system has since been re-established. The Assam figures are therefore not typical ones.

No 50C dated 24th September 1888

From—F C ANDERSON, Esq. Officiating Secretary to the Chief Commissioner Central Provinces
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge Mr Shirres' letter No 4894, dated 11th ultimo, on the subject of the outstill system, and to reply thereto as follows.

2 Precise information is called for on the following points —

- (1) the extent to which the "farming," "contract outstill" and "regulated outstill" systems are respectively employed in the Central Provinces,
- (2) the reasons for which in each case these systems are preferred to the more perfect system of the central distillery,
- (3) how far the description given in the extracts quoted in paragraphs 1 and 2 of the letter under reply correctly describes the effect of the arrangements made for regulating the manufacture and supply of liquor from the outstills, and
- (4) how far, in particular, these arrangements are such that more than a limited quantity of liquor cannot be produced at each outstill, and that the price of outstill liquor cannot be unduly reduced

A copy of the excise rules and circulars in force in the Central Provinces is also called for. A copy of the Excise Manual corrected up to date is accordingly forwarded (separate cover from Nagpur)

3 As to the first point, the returns recently received for the year 1887-88 show that the area supplied in that year from Sadar (central) distilleries was 10,410 square miles, from contract-stills 14,085 square miles and from outstills 43,998 square miles. Feudatory States and zemindari tracts in which the zemindars enjoy the right of making their own excise arrangements, are excluded. In certain districts some changes have been introduced chiefly in the direction of substituting outstill for contract stills since the 1st April last. Precise statistics as to the areas affected are not, however, available at this moment. What the contract-stills and outstills of the Central Provinces are is explained below. I am also to append a copy of the map which accompanied the Provincial Excise Report for 1886-87 indicating, in different colours the area supplied in that year from the several classes of distilleries, and showing that the excise system varies with local circumstances.

4 The 'regulated outstill' system is at present unknown in these provinces, but in January last, the Chief Commissioner ordered enquiry to be made as to the practicability of limiting the capacity of still used by outstill manufacturers. The result of this enquiry has not yet been reported. It is extremely doubtful whether anything can be done in this direction to check production. Any rule could be easily evaded, and would probably only provide a source of income to underlings of the Excise and Police Departments.

5 The contract still of the Central Provinces corresponds for the most part with the "contract outstill" as described in paragraph 3 (b) of your letter but the time (sunrise to sunset) within which manufacture may be carried on is fixed, and it is physically impossible to produce more than a certain outturn which admits of a roughly approximate estimate within that time (Excise Manual, pages 10, 12 and 33).

6 The outstill system of the Central Provinces corresponds generally with what is spoken of as the 'pure farming system' that is to say no control is exercised over the quantity of liquor manufactured. The control over consumption is confined to limiting the number of shops. It may be added that no large tracts of country are farmed in these provinces. Small areas only are farmed the object being to excite local competition and so enhance the price paid for the monopoly (Excise Manual pages 10 to 12 and 19).

7 The next question is why are the contract stills and outstills of the Central Provinces preferred to the more perfect system of the central distillery. The answer in brief is that the latter system has been found by experience to be unsuitable to the greater portion of these provinces. When the Central Provinces were first formed the pure farming system was in force everywhere. The central distillery system was first introduced upwards of 25 years ago in the Jubbulpur and Nerbada Divisions being borrowed from the North Western Provinces, to which this portion of the country was formerly attached. Some years later its extension to the rest of the Central Provinces was sanctioned with some reluctance by the Government of India, who apprehended that it would not prove suitable to a backward province. This apprehension was justified by events. It was impossible to set up central distilleries except in places where the supervision required for working them was available, and the result of attempting to supply extensive and thinly populated areas from a few central distilleries manufacturing a weak liquor that does not keep well and is not appreciated by country consumers unless freshly made, was that either the liquor did not reach the rural tracts at all, or if it did reach them was not worth buying at the price demanded. Scarcity of taxed spirit and prohibitive prices beyond the immediate environs of the central distilleries led, as experience shows that like conditions always do lead to illicit distillation.

8 Within ten years from the date of its first introduction into these provinces, the sadar distillery system as an exclusive system, stood condemned. Experience showed that it had to be supplemented by a system of rural stills. It was impossible in a country like the Central Provinces with its long stretches of hill and forest and with a large aboriginal population habituated for generations to the use of liquor, and requiring this for the daily worship of their deities, as well as for their own consumption, to carry on the excise administration under the central distillery system, pure and simple.

According to the last census, the population of these provinces (Feudatory States excluded) averages only 116 to the square mile, sinking in some districts to below 70, and only 6 per cent of the population inhabit towns. It has been pointed out before, but it may be well to repeat that the material (mowha) from which spirit is universally distilled in these provinces, is readily procurable in every district and that the apparatus required for extracting the weak

liquor ordinarily consumed is of the simplest description. A couple of earthen vessels and some pieces of hollow bamboo are all that are necessary. The mhowa tree occurs everywhere. Its flower is freely used as food by the hill tribes and also affords the material for the manufacture of spirit. That under these conditions illicit distillation became very prevalent under a pure central distillery system is not a matter for surprise.

9 At a conference of the Chief Administrative officers of the Province, convened by Colonel Keatinge, the then Chief Commissioner in 1871, the serious pass to which the excise administration had been brought by a too rigid adherence to the central distillery system was one of the subjects of discussion, and shortly after this a special officer was appointed to the charge of the Excise Department. Mr J W Chisholm now Commissioner of the Chhattisgarh Division was the first Commissioner of Excise and it was during his tenure of office that the then Chief Commissioner, Mr (now Sir John) Morris, who possessed an intimate knowledge of the country and its people established the mixed distillery system which is still at work here. What was done was to supplement the central distillery system by the establishment of two classes of rural still, the contract still and the outstill, so as to cut off the stream of illicitly distilled liquor.

10 The above sketch of the history of the excise administration in these provinces shows that the present system is the outcome of experience that the central distillery system as an exclusive system, was tried and that it was discarded because it proved a failure. It has not been pronounced by this Administration to be inapplicable to other than limited areas holding a considerable population, where there is adequate supervision without a fair trial. The experience gained here appears to correspond very nearly with that gained in Bengal. The Bengal Excise Commission has recorded that—

"in all thinly inhabited and jungly districts the sadar distillery system completely failed to secure its main object namely, to levy a duty on the actual quantity of spirit which passed into consumption, owing to the fact that much spirit was consumed without paying any duty whatever."

As already noticed the average population per square mile in the Central Provinces, excluding Feudatory States is 116.

11 The Bengal Commission while advocating the retention of the outstill system in rural tracts under certain precautions, was of opinion that—

"wherever there is a large population of drinkers in a comparatively small and easily defined area, with a trustworthy supervising agency available the best system undoubtedly is to tax every gallon manufactured according to alcoholic strength. The required conditions are satisfied in large cities which are the head quarters of districts."

There are 14 districts in the Central Provinces and 29 central distilleries are now working. So far from its being desirable to increase their number there can be little doubt that some of those existing are practically failures. The amount of supervision required for efficient working can only be had at really large stations. There are few large centres in these provinces. There are only five towns (Nagpur, Jabulpur, Kemptee, Saugor and Burhanpur) with a population of over 30,000, and it is only in the three first named that the population exceeds 50,000. The drinking classes are moreover by no means chiefly confined to the towns. The strain of aboriginal blood runs through the majority of the agricultural and labouring population, and where that is found there is probably a taste for liquor. But so far as he has yet seen, the Chief Commissioner does not think the population generally drinks to excess. The spirit consumed is the very smallest of small drinks.

12 There are now contract stills in 11 out of the 18 districts. There are some out-stills in all districts. In two districts the outstill system only is in force. In others this system is combined to a greater or less extent according to local circumstances with the central distillery and contract still systems. As regards the respective merits of the outstill and the contract still systems the Chief Commissioner's opinion is that the latter opens the door to fraud unless closely supervised and that it is not easy to secure the required supervision in rural tracts. He therefore prefers the outstill system provided that the number of shops is carefully regulated and that a proper upset price is maintained for each still. He considers this system, with these restrictions the best for all but large towns. It is in large towns that excess in drinking is chiefly to be apprehended. As noted in paragraph 4 the Chief Commissioner has ordered enquiry to be made as to the practicability of imposing a further restriction by limiting the capacity of the stills used by outstill manufacturers.

13 Next, as to the effect of the arrangements made for regulating the manufacture and supply of liquor from contract stills and outstills as known in the Central Provinces. Dealing first with the latter, I am to observe that abuse of the outstill system occurs when the distiller offers large quantities of liquor for sale at attractively low rates. He can only do this with profit to himself when (1) his license to manufacture has been cheaply bought, and (2) when the number of customers who are within easy reach of his shop is sufficiently large. By putting a proper upset price on the monopoly, which renders unduly cheap retail rates unprofitable to the monopolist and by restricting the number of shops at which sale of liquor is allowed, the amount of "business" which can be done by the distiller can be effectually restricted.

The average area per outstill is 25 square miles. The average area per shop in tracts where the outstill system is in force is 10½ square miles, and the average population per shop is 1,245. According to the last census report the average population per village is 237 for the whole province. On an average therefore, the great majority of consumers are not provided with a shop close at hand. They have to go some

little distance to obtain liquor and they have to travel the same distance home again. This acts as a material restriction on consumption.

14 It has not been the practice hitherto in these provinces to put an upset price on out still monopolies, but the Chief Commissioner has already ordered this to be done. Hitherto it has been thought sufficient to trust to the effect of competition in keeping up the price of monopolies. In issuing orders on this question and on that of regulating the number of shops to the Commissioner of Excise in January last, the Chief Commissioner made the following observations —

‘The encouragement of drinking is a matter entirely or mainly dependent on the number of shops. Mr Mackenzie would like you therefore carefully to consider this part of the subject for each district. The number of shops should be examined with reference to the strength and distribution of the drinking classes of the population of whom a census (for districts only) was given in the report for 1884. The number and situation of the shops should be carefully considered by the Deputy Commissioner and statistics and information given to you in justification of each shop now open. The utmost care should be taken while giving reasonable facilities to those who require spirits (lest they should be driven from spirits to drugs) to avoid stimulating their use by a too liberal grant of licences. If this is done thoroughly once for all (and a good Excise Daroga should be able to work up the details during the year), it will only be necessary to justify the opening of new shops from time to time. When shops are thus carefully controlled the best check on consumption in regard to manufacture is to fix upset prices on vend of monopolies and limit the number of stills as already arranged. After all the liquor sold in these provinces as country spirit is for the most part a very weak and comparatively harmless stimulant of which it would be a great hardship to deprive those accustomed to its use.

15 As regards the location of shops, the orders in the Manual (page 20) are —

No more shops should be licensed than are necessary to meet the legitimate requirements of the liquor consuming classes. A permanent shop should not be licensed at a place where there is not an established and steady demand for country spirits. And in another place (page 11). In the matter of establishing distilleries and licensing liquor shops it must be remembered that the policy of the administration is to refrain from taking any steps which would tend to create or foster a taste for spirits.

It has been suggested that a statement to the effect that excise arrangements are regulated with reference to the existing local demand, may be taken to mean that the local demand is fully satisfied not restricted, and that arrangements so regulated are unsound. This argument appears to turn on the meaning assigned to the words ‘existing local demand’ and to neglect a most important factor, namely, the price of the article in demand. A provision merchant may establish a shop in a village to meet the local demand for provisions but it does not follow however full his shop may be that the wants of the villagers are fully satisfied. Everything depends on the price of the provisions. As a matter of fact, it is well known that the poorest classes have to stint themselves in their daily meals. Their wants are practically unlimited. The effective demand which is controlled by prices is a totally different thing. It is precisely the same with a liquor shop. It may be confidently asserted that the demand for liquor among the liquor consuming classes is never fully satisfied and never would be so satisfied unless the liquor were to be had for nothing. The effect of our excise arrangements is to put in enhanced price on spirits and so confine the effective demand within such limits as shall induce general sobriety.

16 As regards contract stills in addition to the restrictions above referred to as controlling consumption in outstill areas there is also the restriction which consists in the distillers having to take out a pass and pay the prescribed fee for every day on which he manufactures liquor.

17 A fact connected with the excise administration of these provinces which has been incidentally noticed but deserves more prominent mention is that the liquor ordinarily consumed both in towns and rural tracts is a very weak spirit which the Chief Commissioner believes does not cause any of that craving for more stimulant which characterizes ‘drinking’ as known in European countries. Even if taken in excess, the effects pass away very quickly, and there is no loss of appetite with the fatal after craving for more drink which degenerates into habitual vice. In Chanda, one of the chief liquor consuming districts, the Kahars, it was recently reported “generally distil liquor 90° under proof, and sometimes even to as low a figure as 95°.” Liquor from 70° to 80° below proof is what is commonly sold in outstill tracts elsewhere.

18 Another fact to which attention may be drawn is that for many years past there has been appointed to each district in the Central Provinces a special excise officer, called the Excise Daroga whose duty it is to be constantly on the move, inspecting every kind of distillery and all kinds of shops, ascertaining the strength of the liquor sold and its price in all parts of the district collecting information as to the local consumption of liquor, and the like. He keeps a diary in which the information collected is recorded, and submits it at the close of each month to the Deputy Commissioner, who passes his orders and then forwards it to the Commissioner of Excise (Excise Manual, page 93). With this agency for the collection of information, it has always been possible for the Deputy Commissioner to form some estimate of what the monopolies should fetch at the annual auction sales, and there ought in future to be no difficulty in fixing such upset prices for them as will prevent the monopolists from selling at unduly low rates.

BURMA

No 592-17 E dated 21st September 1888

From—H THIBKELL WHITE, Esq. Offg. Chief Secretary to the Chief Commissioner Burma,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

In reply to your letter No 4394 dated the 11th August 1888 (Separate Revenue—Excise), paragraphs 4 and 5, I am directed to submit copy of a note by the Financial Commissioner, containing the information required

Note by I W R. FRYER Esq, Financial Commissioner Burma, on the Secretary to the Government of India's No 4394 dated 11th August 1888, in the Finance and Commerce Department (Separate Revenue—Excise)

1 With reference to paragraph 5 of the Secretary to Government of India's No 4394, dated 11th August 1888, in the Department of Finance and Commerce, I put up—

(1) The Excise Rules in force—

- (a) In Lower Burma
- (b) In Upper Burma.

(2) The following circulars bearing on the regulation of outstills

Commissioner of Excise's No 88 37 E, dated 18th May 1885 No 56 E dated 12th January 1886 No 137 16 F dated 12th February 1886 and No 264 48 F dated 15th April 1886 Financial Commissioner's Financial Department Circular No 1, dated 18th July 1888

2 The rules regarding outstills are contained in rules 44 45 46 and 47 of the Lower Burma Rules, and 55 56, 57 58 and 59 of the Upper Burma Rules. The license forms are Nos XII and XIII of the Lower Burma Rules and Nos XII B and XIII of the Upper Burma Rules

The rules provide that outstills shall only be licensed in places where a demand for spirituous liquors exists which cannot be effectually supplied by other means. No outstill may be licensed anywhere where it cannot be supervised either by a Magistrate or by an officer in charge of a police station.

The size of the stills allowed is to be ordinarily that of a capacity not exceeding 10 gallons of wash in the boiler though with the sanction of the Commissioner the Collector may allow the use of more than one still, or of a still or stills of a capacity of more than 10 gallons.

The number of stills that may be used and the number of days in a week that distillation is to be permitted is to be clearly stated in the license. Licenses for the retail vend of country spirit manufactured at a specified outstill may be granted where a demand, though real, exists only for a portion of the year or where for other reasons though there is demand for spirituous liquor it is not desirable to establish a separate outstill.

In Upper Burma the area covered by each license has to be clearly specified in the license and made known to the public by proclamation, or in such other manner as the Court of Revenue may direct. The license in both Lower and Upper Burma requires sales to be made only in the licensed shop and between certain hours.

3 It will be seen that the quantity of liquor to be manufactured at each outstill is strictly limited and the amount of liquor to be produced being so limited, it follows that, except by unlawfully increasing the capacity of their stills, which is sometimes done, the outstill license holders cannot reduce the price of outstill liquor. Two cases in which the holders of outstill license have illicitly increased the size of their stills have lately come to my notice. In both cases the fault really lay with the supervising officers who inspected the stills without noticing that their capacity was many times more than it should be, and measures are being taken to prevent such evasions of the terms of licenses in future to an extent greater than will allow the distiller to recover the amount paid for his license from the limited amount of liquor which he is allowed to produce. The system in force is thus the regulated outstill system, in which the operations at the outstill are controlled and tested by Government Officers, so that the duty is practically levied by quantity distilled, described in paragraph 3, clause (c) of the Government of India letter.

4 The selling price of liquor manufactured at outstills was ascertained in 1885 to be—
for liquor distilled from jaggery (cane sugar) Rs 1 per quart for liquor 42 4 under proof
for liquor distilled from tanyet (palm sugar) Rs 1 per quart for liquor 50 5 under proof

Outstill licenses are sold by auction, and as there is good competition for them, the price of outstill liquor cannot be unduly reduced unless the quantity of liquor manufactured at the outstill is illicitly increased. Strict orders have been constantly issued directing the working of outstills to be most carefully watched *vide* Commissioner of Excise's No 264 48 E, dated 15th April 1886, to Deputy Commissioners, Hanthawaddy, Pegu and Prome (copy put up) paragraph 7 of Chief Commissioner's Resolution on the Excise Report for 1884 85, paragraph 4 of the Chief Commissioner's Resolution on the excise for 1885 86 in which the special establishment started for the repression of illicit excise traffic in the Tharrawaddy, Hanthawaddy and Pegu districts is unfavourably commented on, and paragraph 4 of the Chief Commis-

Commissioner's Resolution on the Excise Report for 1887-88, in which it is particularly pointed out that the amount paid for license fees for outstills must bear a proportion to the liquor distilled.

In his No. 56 E, dated 12th June 1886, the Excise Commissioner, in his remarks on outstill licenses in form XII, drew attention to the fact that the amount of spirit which an outstill should be permitted to produce should bear some sort of relation to the license fee paid it being borne in mind that the license fee is partly in lieu of duty. The Commissioner of Excise, in his No. 137 16 E, dated 12th February 1886, directed that where purchasers from a distance were allowed to buy 6 to 12 bottles of country spirit at a time, they must be required to take out special passes.

5 In 1885 the Excise Commissioner asked the Deputy Commissioners, Rangoon Town, Bassein, Moulmein Town Tavoy, Mergui and Akyab, in his No. 88 37 A, dated 13th May 1885 (copy put up), whether it would be practicable to establish central distilleries in these towns. The Deputy Commissioners one and all reported against the proposal. They said that Government central distilleries would kill the distilleries established to distil spirits on the European system at Rangoon, Moulmein, Tavungoo and Bassein, that people would not go to central distilleries and would instead resort to illicit stills, and they held this opinion because they thought that the cost of transit would add greatly to the cost of liquor in outlying parts of their districts. They also urged that the central distillery establishment would very probably be corrupt, and the Deputy Commissioner, Bassein, pointed out that a central distillery was established in that town and proved to be a failure.

6 I do not myself consider that central distilleries would prove a failure as prophesied. I have seen them very successfully worked elsewhere, and though I would perhaps not establish them in Rangoon, Moulmein and Tavungoo, where there are distilleries under sufficient supervision and control, I would establish them in other towns. Rules 51 to 54 of the Upper Burma Excise Rules contemplate the establishment of central distilleries. The licenses for the current year have been disposed of, but Commissioners have been asked to consider in what towns central distilleries should be established [paragraph 1 (c) of Financial Commissioner's Circular No. 1 of 14th July 1888].

7 Illicit distillation exists to some extent in spite of all efforts to repress it side by side with the outstill system. It may increase if the central distillery system is introduced elsewhere than in places and tracts where the population is large and where adequate means exist for supervising and controlling the distillery arrangements. It is not, however, proposed to introduce it, except in places which appear to be adapted for it, and in any case I think it is worth trying.

No 88 37 E dated 13th May 1885

From—F S COPLSTON Esq. Commissioner of Excise British Burma

To—The Deputy Commissioners Rangoon Town Bassein Moulmein Town Tavoy Mergui and Akyab Districts

I have the honour to request that you will, after consideration, report for the information of the Chief Commissioner whether you think that it would be practicable or useful to establish a central distillery at the head quarters of your district.

2 A central distillery is, as you are probably aware, an enclosure constructed and maintained by Government within which any person may, on payment of a nominal fee, put up a still and distil spirits, to be sold either by himself, if he has a country spirit shop, or to be sold to a licensed retail vendor. The area within which country spirits manufactured in the central distillery may alone be sold, and the number of shops sold by auction to be allowed within that area are points to be determined by the Collectors in each case. The spirits pay a still head duty before issue generally considerably less than the duty levied on spirits manufactured after the European method or on imported spirits. A staff of Police or Excise Office is maintained at the premises, and in some cases spirits issued pay a fixed duty per gallon irrespective of strength.

3 The experiment can hardly be said to have been fairly tried in this province, and circumstances have changed since the attempt to establish a few central distilleries was made. It has struck me that in some head quarters towns where there are many Chinamen and natives of India there might now be sufficient demand for country spirits and sufficient competition among would be manufacturers to make it worth while to repeat the experiment. There is no doubt that where it is possible, the system by which every gallon of spirits pays duty to Government before it reaches the vendor's hands is better than the present outstill system. In the towns of Tavoy and Mergui several stills are allowed and there, at any rate, it would seem possible that, if the retail shops were not all sold to a monopolist, the purchasers of shops or the distillers might be brought to carry on their distilling in a central distillery.

No 5-6 E dated 12th January 1886

From—F S COPLSTON Esq. Commissioner of Excise British Burma,

To—The Deputy Commissioner

I have the honour to request your attention to the following points in the Excise Rules which will govern the arrangements for 1886-87

* * * * *

Form XII—**Outstill license.**—This license will be more used than it is at present. The attempt to induce people to drink distillery liquor has failed, probably because the price at which it can be sold is too high and the liquor sold under these licenses has no doubt generally been illicitly distilled liquor which, though sold perhaps at the same price per bottle, is stronger and yields the vendor a far higher profit. Something has been done in certain districts to check this illicit manufacture. It is impossible, however, to do more than temporarily check it unless, where the demand for cheap liquor is considerable, a licit supply is made available. The foreign liquor licenses will not in all cases affect this, the price of these liquors being high. It is, consequently necessary in most districts to establish stills under the supervision and restrictions described in Rules 45 and 46. The outstill system is a fair one if the outturn of the still is controlled as much as is possible. In no case that I have yet seen except perhaps at a district head quarters including Ahyab where the license fee is high, has a still of more than ten gallons been required and even this is only worked as a rule four or five times a month two boilings, or at most three being done in the day. At certain seasons of the year distillation may be more frequent. In the rarest cases only should a still exceeding ten gallons be permitted and the working should be most carefully watched. The number of working days per month should also be limited with care. If a licensee is allowed to have a still of a large size, and is allowed to distil any quantity, irrespective of the fee he pays and of the demand of the locality for liquor, he may endeavour to force a demand. The possibility of this should be prevented so far as may be by limiting the number of days per month on which distillation is permitted so that he may be obliged, allowing three brews to the day the outturn of which will generally be at least five gallons of saleable spirits 30° to 50° U P to work his still nearly every permitted day to satisfy the legitimate demand. The amount of spirit which the still should be permitted to produce should bear some sort of relation to the license fee paid, it being borne in mind that the license fee is partly in lieu of duty. Careful supervision will gradually make it possible to determine with fair accuracy in each case the relation which should subsist between permitted outturn and license fee. The demand will no doubt grow,—it is to be expected that it should. What is necessary is to endeavour to make the supply follow and not excite the demand. At the same time the licensed outstill must not be overweighted with restrictions or the outstill will fail in one of its chief objects,—the repression of the illicit trade. Clause 3 of the license requires that notice of the intention to distil should be given to the officer in charge of the police station where the outstill is situated. It should be easy to see that the still is not worked more than the fixed number of days per mensem. It is perhaps needless to add that dates for distillation cannot be fixed in the license as the time when the wash or wort will be ready for distillation is always more or less uncertain. An upset price should be fixed according to circumstances. Probably in the districts of the Pegu and Tharawaddy Divisions a sufficient upset price for an outstill would be Rs500. In smaller and poorer districts the upset price may be less than this.

* * * * *

Form XIII—**Subsidiary shops for the vend of outstill spirits.** The object of this license is sufficiently indicated in Rule 47. Fishing stations existing for only a part of the year are examples of places where temporary licenses of this kind could be given within reasonable distance of an outstill.

* * * * *

3 Your proposed arrangements for 1886-87 should be submitted through the Commissioner in the Form XX immediately after receipt of this letter. The draft rules published as extra supplement of the official Gazette of 12th December 1885 and previous dates will be your guide in framing the statement. There are a few amendments in minor points to be made in the draft rules, but these will not affect your arrangements and you should not await the publication of the rules before submitting your proposals, as I have to publish in the Gazette the proposed arrangements for the ensuing year before the end of this month. You will observe that the names of places at which licenses for the vend of any liquor, except tari and fermented liquor, are granted, have to be given as a foot note to Statement Form XX.

No. 264-48 E dated 15th April 1892

From—The Commissioner of Excise and Stamps Burma,

To—The Deputy Commissioners, Hantlawaddy, Pegu and Prome.

I have the honour to request that you will direct the Chief Excise Officer of your district to watch the working of the outstills of your district most carefully throughout the year. He

should see that the restrictions placed on the size or number of days allowed for distillation are rigidly adhered to, as well as collect and record facts regarding the cost and materials of manufacture, rates of sale class and number of people using the shop at different seasons of the year. These duties will not interfere with his duties as a preventive and detective officer and will probably assist him. Every excise officer should when possible, communicate his arrival in a township to the Township Officer and should inform him of what he has been doing and intends to do. Township Officers should be encouraged as much as possible to take an interest in and accumulate information in excise matters, which, as they know, affect the well being of the people in so vital a manner.

UPPER BURMA

No 206-15F dated 18th July 1888

From—F W B FRYER Esq Financial Commissioner Burma

To—All Commissioners Upper Burma

I am directed to inform you that the Excise Act XXII of 1881, as amended by Act VI of 1885 Act IX of 1885 section 2 and Act II of 1847 sections 5 and 6 will shortly be extended to the whole of Upper Burma, and that rules framed under the Act by the Chief Commissioner will be brought into force at the same time and I desire to draw your attention to certain points which require explanation with regard to the working of the Act and the rules under it as follows —

- (a) The extension of the Excise Act and the prescription of rules under the Act is not to affect the conditions under which licenses have been sold for the present year. The Act and rules will enable the Government to protect the interests of the license holders by punishing any infringements of their monopolies. Existing arrangements as regards the license issued will hold good during the current year.
- (b) The licenses for the sale of fermented tari that have already been issued will not be interfered with. For the future no licenses for the sale of tari are to be sold without my sanction, which must be obtained beforehand. It is contemplated that the licensed vend of tari shall not be established in Upper Burma, except in townships where a local demand exists, which has given rise to a traffic which it is necessary to regulate. The prohibition against the sale of tari to Burmans is, you will remark not retained in the rules. You will observe that by rule 63 licenses for the sale of fermented tari may be granted for single shops or for defined areas but in the latter case the localities of the shops to be established within such areas shall be fixed before the license is put up for sale. The license holders will only be allowed to sell tari in their shops. They are not to be permitted to sell outside the limits of their shops. It is not intended to forbid the free consumption of their own tari by the people in the agricultural districts. It is necessary only to regulate the sale of tari in towns. I wish to be informed whether under existing licenses the sale of tari is permitted in shops only and if not, whether there is any prescribed area to the limits of which the sale of tari by license holders is restricted. For the present Rule 64 may be held in abeyance. It is not necessary for persons wishing to sell tari to a licensed vendor of fermented tari to take out a license before he can legally do so, nor will Rule 65 need to be brought into operation.
- (c) You should consider at what places central distilleries should be established. In the districts of Bhamo, Myadaung, the Ruby Mines and Mandalay, where the consumption of spirits distilled after the Native fashion is large, it will probably be found advantageous to establish central distilleries. There may be other places, such as Myingyan Pakokku and Monywa, where central distilleries would answer. You should decide in what places to establish such distilleries and submit your proposals on the subject.
- (d) It is contemplated that the manufacture and sale of intoxicating spirits shall be restricted to places where there is a considerable demand by a foreign or non-Burman population. You should, before the close of the period for which the excise licenses of your division have been sold, scrutinize the list of localities in which shops have been allowed, and consider whether there is a sufficient foreign demand for intoxicating liquor to justify the existence of shops in each locality. Licenses should not be renewed in places which do not fulfil the necessary conditions.
- (e) The rules now to be published under the Excise Act may require alteration. I shall be obliged if you will inform me, by the 15th January 1889, whether you think that any alterations of the rules are required. You will have had time to watch the working of the rules by the date fixed, and should any revision of the rules be considered necessary, they should be revised before the commencement of the next financial year.

2 With this letter I send 50 copies of the Excise Act and the rules under it in English and 100 copies in Burmese. Copies of the Act and rules should be distributed to all Revenue and Excise officers, and to all licensed manufacturers and vendors of intoxicating liquors.

COORG

No 1701—4056-E-2 dated 21st September 1888

From—The Secretary to the Chief Commissioner of Coorg

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of letter No 4394 dated the 11th August 1888

* No 376—235 dated the 13th September 1888

Notification No. 9 dated the 19th May 1889 with additions up to date

from your office and to forward copy of letter* from the Commissioner of Coorg, on the excise system in force in Coorg, together with a copy of the rules issued by the Chief Commissioner under the Excise Act, XXII of 1881

No 376—235 dated 13th September 1888

From—COLONEL T G CLARKE Commissioner of Coorg

To—The Secretary to the Chief Commissioner of Coorg

I have the honour to acknowledge the receipt of your endorsement No 1569—4056 of 27th August last, giving cover to copy of letter No 4394 dated 11th idem from the Secretary to Government of India (Finance and Commerce) forwarding an extract from the despatch from the Secretary of State describing the principles to be observed in the administration of the Department of Excise Revenue and requesting to be furnished with copies of the excise rules and circulars regulating the conditions under which outstills can be established

2 I may simply state in reply that the 'outstill' system does not exist in Coorg in either of the several forms described in paragraph 3 of the letter under reference. The arrangement in force here and which was introduced so far back as in 1866, is the 'central distillery system'. There is a single distillery where the liquor is manufactured under contract and all liquor passed out pays the still head duty at a fixed rate. The contractor guarantees to Government a fixed minimum revenue and all revenue derived from the duty in excess of such guaranteed amount is credited to the State. The profits of the contractor consist in the difference between the still head duty of Rs 2 5 per gallon and the rate at which he sells to the retail vendors, viz, Rs 8 per gallon, less the cost of manufacture, which is estimated at 14 annas per gallon.

3 The abkari contractor has no direct means of pushing the sale of liquor in the province, for with the exception of a shop which he is allowed to hold on the usual terms of license at each of the three principal towns he has no concern with its retail sale. By this arrangement the Government is able to make modifications, as may be found needful, in the number of retail shops at the close of each period of contract, which has been usually three years and this power has been freely exercised of late years. Between 1884-85 and the present year when a fresh lease was granted the number of shops has been reduced from 82 to 46. The Commissioner has power further to raise or lower the license fees according as the demand is found to increase or diminish at any time during the currency of the contract.

4 The rules contained in Chief Commissioner's Notification No 9, dated 19th May 1882 and issued under sections 8 11 12 20 and 55 of the Excise Act, XXII of 1881 have no reference to outstills, which as I have said do not exist in Coorg, and I conclude that the instructions of the Government of India in paragraph 5 of their letter do not relate to them.

MADRAS

No 749 dated 31st October 1888

From—C A GALTON Esq Acting Secretary to the Government of Madras Revenue Dept

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

With reference to Mr Under Secretary Shirres' letter of the 11th August last, No 4394, I am directed to forward, for the information of His Excellency the Governor General in Council the accompanying copy of the Proceedings* of

* Dated 31st October 1888 No 748

this Government, embodying the Resolution of

the Board of Revenue furnishing the information asked for regarding the working of the outstill system in this Presidency

2. It will be observed from the Board's Proceedings that the outstill system in force here is of the kind described in clause (a) of your letter under reply, and is retained temporarily in those tracts of country in which owing to the consumption of toddy spirit and the universal prevalence of the practice of distillation of spirit from toddy which is too bulky to be conveyed to a distance for distribution, concentration of manufacture in central distilleries is not at once practicable without giving a stimulus to illicit distillation. Even in these tracts steps have been taken to reduce the number of stills in order to pave the way for the eventual concentration of manufacture in central distilleries and the introduction of a system of levying a duty of excise on spirits issued therefrom for consumption. The duty on toddy-spirit taken by way of tree-tax, which is referred to by the Board of Revenue, cannot ever be brought up to equality with the excise duty levied on spirit made from other materials, and must be supplemented by a further duty taken by way of excise on the quantity issued. Meanwhile undue extension

of sales by contractors under the farming system is to some extent prevented by the checks referred to in paragraph 3 of the Board's Proceedings,

3 I am to enclose copies of the excise rules, circulars, and forms of licenses asked for in paragraph 5 of your letter

RESOLUTION—The Board beg to submit the report called for in the letter from the Government of India, dated 11th August 1888, No 4394, Department of Finance and Commerce

2. The central distillery system, or as it is called here the "excise system," is in force throughout the greater portion of the Madras Presidency. The only tracts in which the 'outstill system' is in force are those noted in the margin, and the only form of it which is in operation, is that described in clause (a) of paragraph 3 of the Government of India letter. The system is retained in the tracts named above because weak spirits (of the strength of about 60° under London proof) distilled from toddy are usually consumed in them. As the manufacture of spirits from toddy is an extremely simple process and toddy is very plentiful, concentration of manufacture is difficult, unless a very large establishment be employed. However, an attempt is being made to bring the liquor traffic in some of these tracts under control by the levy of a tax on each tree tapped for toddy, and if it proves successful, the plan will gradually be extended to the whole of the		
	Area Sq Miles	Population in 1861
The Godavari district	5 550	1 714 957
The Coast taluks of the Kistna district (except the town of Masulipatam) and the Nuzvid and Vissannapet Divisions	3 685	755 301
The Cumbum and Markapur taluks of the Kurnool district	2 154	193,899
Five out of ten taluks in the Malabar district	2,703	1,275 084
Four out of five taluks in the South Canara district	3 282	706 798
TOTAL	17 324	4,676,084
Rest of Presidency	12* 574	26 182 4 0

tracts now under the farming system. The number of trees tapped, the average yield of toddy for each tree, and the average quantity of spirit produced from a given quantity of toddy being known, the quantity of spirit consumed and the excise duty indirectly levied upon it in the shape of a tree tax can at once be calculated, and the Government are in a position to control the consumption and to regulate the duty from time to time by an adjustment of the tree-tax.

3 It is true that under a purely farming system 'it is the interest and in the power of the distiller to make as much spirit and to push the sale thereof by cheapening liquor as far as he possibly can.' But, as that system is worked in Madras, the danger is to a great extent guarded against (a) by prescribing a minimum price below which liquor may not be sold (b) by permitting sales to be held only in places licensed by the Collector and by restricting the number of such places as far as possible (c) by requiring liquor to be sold only at certain specified strengths, and (d) by reducing the number of stills in each farm to the lowest possible limit.

4 With reference to paragraph 2 of the letter under reply, the Board have merely to remark that in this Presidency the policy is to reduce consumption as nearly as possible to the point at which the people are likely to be driven to illicit distillation and smuggling. There is no doubt that they will have their liquor, and it is far better that it should be supplied under Government control than that they should be driven to distilling without any restrictions for themselves.

5 As directed in the penultimate paragraph of the letter, a set* of excise rules and circulars and of the forms of licenses is enclosed.

* As per list attached. Such of the rules conditions &c., as bear on the questions raised have been marked with red ink. In some cases, where the forms of licenses themselves are not available, the notifications relating to the sale of the farms, &c., which embody the conditions of the license, have been forwarded.

ASSAM

No 3235 dated 13th November 1888

From—F C DAVIES Esq. Offg. Secretary to the Chief Commissioner of Assam

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of your letter No 4394, dated the 11th August 1888, requesting to be informed of the precise nature of the outstill system in force in Assam, and to be furnished with copies of the excise rules and circulars regulating the conditions under which outstill can be established.

2 In reply I am to forward copies of the letters noted on the margin from the Officiating

Letter No 5012 dated 19th October 1888, from

Commissioner Assam Valley Districts

Letter No. 1151 dated the 17th September 1888,

from Commissioner of Excise, Assam

Commissioner of the Assam Valley Districts and the Commissioner of Excise, Assam, which furnish the requisite information on the subject. I am, however, to point out that both Mr Lyall and Mr Williams seem to the Chief Commissioner to misapprehend the classification of systems set forth in paragraph 3 of your letter, in so far as they speak of the system now in force in Assam as resembling the first (or 'pure farming system') rather than the second (or "contract outstill system") of the systems mentioned in that paragraph.

Mr Fitzpatrick understands that by the "pure farming system" the Government of India means the system which was usually spoken of as such at the time of the correspondence with the Colonial Temperance Congress, *viz*, the system commonly in vogue under the Native Administrations which preceded the British Government in certain parts of India, which system was usually continued by the British Government for some time until other and more satisfactory arrangements could be made. Under this system a farmer was given the monopoly of manufacture and vend over a large extent of country with permission to establish as many stills and to open as many shops as he pleased, and wherever he pleased. The system at present in force in Assam, on the contrary, strictly limits the number of shops and fixes their situation. Moreover, as it limits each licensee to one still, which in practice does not exceed a certain size, and which he is only allowed to work within certain hours, it falls rather within what the Chief Commissioner understands to be meant by the contract outstill class of systems, and it is certainly not correct to say that the quantity of liquor turned out under it is "practically unrestricted." Doubtless it is not a contract outstill system of the best kind, and doubtless also a stricter enforcement of existing restrictions and the imposition of further restrictions would be desirable. The Chief Commissioner's attention is at this moment being directed to the subject, but it has to be borne in mind that the difficulties in Assam are, as pointed out by Mr Lyall extraordinarily great and Mr Fitzpatrick can only assure the Governor General in Council that he will do the best he can do to improve the system without increasing the temptation to manufacture illicit spirit which in this Province involves a far greater danger to the cause of temperance than any excise system however imperfect.

3 Copies of the Excise Rules and Circulars mentioned in the reports now forwarded are enclosed.

No. 5012 dated 19th October 1888

From—C J LYALL Esq CIE Offg Commissioner of the Assam Valley Districts,

To—The Secretary to the Chief Commissioner of Assam

In reply to your letter No 2605 dated the 1st September 1889, on the subject of the administration of the excise revenue, I have the honour to submit the following report

2 (1) *The extent to which the systems specified in paragraph 3 of the Government of India's letter No 4394, dated the 11th August 1889 are employed in Assam*—The system followed in the districts of my division is in regard to country liquor (to which alone the enquiry appears to relate), not precisely identical with any of those specified in the paragraph referred to but it resembles more closely the 'pure farming system' described under head (a) than either of the other two. It differs from the pure farming system, in that no "definite tract of country" is allotted to each shop or still, in that each shop is sold separately by auction annually and in that the license specifies certain limits of capacity for the still to be used and the hours within which distillation is to be carried on. The Collector selects the locality of the shop and issues a license for it in the form which will be found in the Board's Rules Volume I, page 346 (Chapter XV Appendix A Form 25). The license is sold annually by auction to the highest bidder. The sites of the shops (stills) are selected according to the local demand and the site of each shop is supposed to be so chosen that its produce will not compete injuriously with that of any other neighbouring shop but as already stated, no definite area is laid down within which only the produce of the still is to be sold. The notice of sale of country spirit shops is that prescribed by the Chief Commissioner's Circular No 13 dated the 27th February 1884 the most important clause in it so far as the present enquiry is concerned, is the first, which restricts the holder of the license to the site named or to a radius of 100 yards from it. The expediency of giving a somewhat greater latitude to this clause is now under consideration.

3 The license, it will be observed requires the holder (Clause II) to "work only one still which shall not contain more than 10 gallons, or 60 quart bottles." This has been interpreted in the correspondence noted in the margin as meaning that the still shall not be capable of turning out more than the quantity specified at one distillation. He must not work his still before sunrise or after sunset and he must not keep his shop open after certain specified hours. In the absence of any local establishment for watching the enforcement of these clauses, they are not strictly enforced, but enquiries made by my predecessor showed that no still could be found in this division capable of distilling more than 4 gallons at one distillation. As, however, there is no limit to the number of distillations and as many as three may take place with the same still in the day the quantity of liquor turned out is practically unrestricted.

4 (2) *The reason why such system is preferred to the more perfect system of the central distillery*—The spirit drinking population of this Province consists of two great classes: first, the non-Aryan races, such as the Meches, Rabhas, Kacharis, Lalungs, Mikirs and Miris, who comprise about one half of the population and all of whom have for ages been accustomed to brew and distil fermented and distilled liquor for their own use and, secondly, the imported immigrant population a large portion of which, consisting of Kolarians and Dravidians from Chota Nagpur and Sonthalis, is also accustomed to brew and distil for itself, while of the remainder the majority is drawn from the lower labouring and agricultural castes of Western Bengal, Orissa, and Bihar, and is much addicted to liquor. Add to this that the Assam Valley is skirted along its southern boundary by races (the Garos, Khasis, Jaintias, and Nagas) among whom no restrictions on the manufacture of liquor are, or at present can

be, enforced, and that importation of spirits and fermented liquor into the plains districts from the hills is common

The population of the division is exceedingly sparse and communications are very difficult. For several months in the year the floods cut off large tracts from all intercourse with their neighbours, except by boat. The size of our districts is enormous, and in many cases the district and sub divisional head quarters are not so situated as to command the areas of which they are the administrative centres

5 Under these circumstances it will be readily understood that the central distillery system is not practicable. We have few or no convenient points at which liquor could be manufactured under supervision and passed out after paying full duty, so as to supply the demand in the district. Difficulties of carriage would alone be an insuperable obstacle, while the great facilities which exist for illicit manufacture in the habits of the people, in their familiarity with the process, in the abundance of the raw material rice, and in the remoteness of large areas from all possibility of supervision, would make extensive smuggling a certainty. These are the conditions which have everywhere I believe throughout India, been recognised as incompatible with the maintenance of the *sadr* distillery system and in Assam they exist in their most aggravated form. The outstill system which locates in the midst of a liquor drinking population a license holder upon whom a monopoly of manufacture and vend has been conferred and who is therefore prompted by self interest to raise the price of his liquor to as high a figure as it will bear, and to bring to light any infringement of his monopoly is the only method which has yet been devised for controlling the consumption of liquor under such conditions. The reason why in Assam the first of the three forms of the outstill system, and not the second or the third has been adopted is the same as the reason why the outstill, and not the central distillery, system has been adopted *viz*, the impossibility, under the conditions of the country of exercising that supervision which the second and third forms of the outstill system require. We cannot enforce a system of accurate accounts of production, which would be required to work the second system, because the distillers are illiterate, and our police establishment too scattered and weak to watch the outturn of stills. The present rules require accounts to be kept of liquor made and sold and such accounts are kept, but they are universally admitted to be wholly untrustworthy and we have no means of making them more accurate. Still less could we carry out the third system possessing no mutual excise establishments nor if we had them would it be possible to get the work properly supervised and controlled in the remote situations where our country spirit shops are placed. We are therefore thrown back upon the first system, where the adjustment of quantity produced and price charged is left to the ordinary laws of demand and supply, and the monopolist makes the best he can of his monopoly without destroying its value by encouraging illicit distillation.

6 (3) *How far the extracts given in paragraphs 1 and 2 of the Circular correctly describe the effect of the arrangements made for regulating the manufacture and supply of liquor from the outstills*—The extract in paragraph 1 of the circular does not apply to this Province. The excise reports for the last few years will show that there is no ground for holding that the number of licensed outstills and liquor shops has been unduly increased in the districts of my division. The extract in paragraph 2 as will be seen from what is said above correctly describes the system which exists in Assam. No attempt is made, save by the establishment of a monopoly and by bringing into play the self interest of the monopolist to restrict the local demand. But in this Province we have I think, sufficient evidence that the outstill system does exercise some influence in restricting the demand where it is in force. We have in the hill districts areas where no restrictions whatever (except in the neighbourhood of Shillong) are imposed and it is certainly a fact that there is much more drunkenness in the Garo and Khasi Hills where liquor is free to all who choose to make it, and exceedingly cheap, than in the plains where the price is kept up by the monopoly.

7 (4) *How far the arrangements are such that more than a limited quantity of liquor cannot be produced at each outstill and that the price of outstill liquor cannot be unduly reduced*—From what has already been said above, it will be seen that—

- (1) Each license authorizes only one still per shop
- (2) The still must not be capable of turning out more than 10 gallons of liquor at one distillation
- (3) The still must not be worked between sunset and sunrise

As already stated no still yet discovered in my division is actually capable of producing more than 4 gallons at one distillation. In Kamrup, one still is allowed to supply more than one shop when both shops are held by the same license. Elsewhere each shop has a separate still. There is no check on the number of times a day a still is used but as a distillation seldom takes less than four hours, three distillations a day, or at the most four, are the maximum possible. Where the still is small, the distillation takes a shorter time and can be repeated oftener but no reports received in this office show more than four distillations and three is the usual maximum. The third condition is believed to be generally observed but in the absence of preventive establishments, it cannot be said for certain whether it is strictly maintained.

8 The price of the liquor is kept up by the monopoly price charged for the shop, the upset price at the annual auction in February being the average for the preceding three years, and by the judicious selection of sites, so that each shop may have a sufficient area reserved for

* *Vide* Excise Report for 1897-98 paragraph 23 its own produce. The statistics* gathered during the last two years show that the price of the

strongest liquor manufactured, known as *phál*, is nowhere less than Rs 1 a bottle in this division. The weaker sort, called *Bangala*, sells generally at 8 annas a bottle, but the price varies between 6 annas and 12 annas. It nowhere approaches the cheapness which has been attained according to the Report of the Excise Commission in Bengal.

9 The Excise laws in force in my division are the Bengal Excise Acts, VII of 1878 (B C) IV of 1881 (B C), and I of 1883 (B C). The Board's Rules (Chapter XV, sections II, III, and XII) are generally in force in Assam and contain the form of outstill license already referred to in paragraph 2 above. By Notification No 1, dated 3rd January 1884 the Chief Commissioner fixed the limit of retail sale of country spirits, under section 4, Act I (B C) of 1883 at 6 quart bottles. The form of notice of sale of shops was prescribed by the Chief Commissioner's Circular No 13 dated the 27th February 1884. The following Circulars may also be referred to —

Excise Commissioner's Circular No 3E of 1877 and paragraph 11 of the Chief Commissioner's Resolution on the Excise Administration Report, Assam 1882-83

Excise Commissioner's Circular No 2E of 1879

, 8E of 1879

, " " 16E of 1879

, " " 11E of 1880

Chief Commissioner's , 12 of 1883

10 With reference to your 5th paragraph, I have the honour to observe that in paragraph 10 of your letter No 39 dated the 6th January 1888 you asked Mr Johnson to make suggestions for amendments in the present outstill system before the close of the current financial year. When recently at Sibsagar (to the Deputy Commissioner of which district alone your letter was communicated) I enquired if Mr Knox Wight was prepared to make any suggestions on the subject. He said he intended to report next cold weather and was not then ready with any proposals. Mr Johnson did not leave any memorandum on this subject when he went on furlough, but I find that he was in correspondence with the Deputy Commissioners of this division regarding the proposals mentioned in paragraph 2 of your Circular No 8 of the 22nd February 1887 *viz*, the advisability of selling country liquor shops for a period of three years instead of one and of putting restrictions on the amount of liquor to be manufactured at each outstill and that he had already addressed the Commissioner of Excise on the subject. Mr Johnson himself was opposed to the first of these proposals as were also Mr A C Campbell and Mr McCabe. On the other hand Mr Dübberg thought that triennial licenses might possibly be increasing the stability of the trade improve our revenue. Mr Knox Wight was doubtful of the result but recommended the trial of the experiment. Captain Gray thought that the triennial system would be a success financially and Mr McLeod also recommended a trial of the system in Nowgong.

In regard to the second proposal all the Deputy Commissioners without exception were opposed to it, thinking the enforcement of any limit on outturn impracticable. Mr Johnson's own opinion on the subject was conveyed in his letter No 1977, dated the 30th April 1887. He did not see his way to proposing a limit upon manufacture in the present state of our knowledge of the subject.

11 So far as I am able to form any opinion upon the matter from such opportunities as I have had of discussing it with Deputy Commissioners I think that it would be advisable to try the triennial system of licenses as an experiment in one subdivision say Golaghat that we may see how it works. I am not prepared to suggest any limit to the capacity of outstill.

No 1151 dated 17th September 1888

From — H C WILLIAMS Esq Commissioner of Excise Assam

To — The Secretary to the Chief Commissioner of Assam

I have the honour to acknowledge the receipt of your No 2606 of the 1st September 1888 forwarding copies of communications from the Government of India regarding the principles to be observed in the administration of excise revenue, and in reply to it to report as follows.

2 The system under which the right to sell country spirits in this Province is sold is that in January of each year lists of country spirit shops to be put up to auction in each district for the following official year are made up by the Deputy Commissioner, and submitted to the Commissioner for approval. When they are approved of the shops are in February put up to auction, the average of the three previous years being taken as the upset price. Two months' fees are deposited at the time of sale. This system more nearly resembles the pure farming system as described in paragraph 3 (a) of the Government of India's letter No 4394 than either of the other two systems, but it differs from it in this respect, that hitherto the purchaser has been bound to keep his shop either on the site fixed by Government, or on a site within a distance of 100 yards of it. This latter rule has not however, been strictly adhered to and under recent orders of the Chief Commissioner, each Deputy Commissioner will in future fix the limit from the former site within which a purchaser may be able to settle his shop. Each shop is, moreover, allowed to have only one still, with this exception, that where a shopkeeper owns more than one shop he is at liberty to work in one place as many stills as he has shops. The system of payment also differs from a pure farming system, as in the latter the amount to be paid is generally a lump sum for the year, while here monthly fees are taken

and a shop can be resigned on fifteen days' notice being given and paying a sum equal to the fee for fifteen days in addition to the forfeiture of the two months' fee levied in advance. When a license is surrendered after the 1st of the month, the fee for the whole of the month in which the notice of surrender is given by the licensee, as also the fifteen days' penalty fee is levied. No further control over the quantity of spirit manufactured is possible with the present establishment, but under condition II of the license no shopkeeper is permitted to manufacture at night.

3 This system is the best that can be devised for a backward and thinly populated country like Assam though, as I have pointed out in a Note on the Bengal Excise Commissioner's Report submitted on the 6th June it is capable of some improvements, but, unless the Government of India is prepared to incur some expense, it is impossible without any establishment to do much in the way of improvement. It is a system which has been the outcome of all other systems. Originally when Assam was a part of Bengal, and distilleries existed in Sylhet and Cachar, but they did not work well owing to the population being scattered, and to the want of supervision and were abolished in 1876 and 1878. Subsequently in Sylhet, Kamrup Goalpara and Lalhimpur a farming system was tried but that, too, was given up finally in Sylhet from 1885-86 and in other districts from previous dates. The central distillery system, though admirably adapted for large towns with a thick population and with means of checking the output of liquor, would be quite out of place in a province where there is not one really large town, and where our power of checking the amount of liquor manufactured is almost nil.

4 With regard to the remarks in paragraphs 1 and 2 of the Government of India's letter, the only limit there is to the cheapening of liquor is keeping the country spirit shops at a reasonable distance from one another, so as to prevent too keen competition in their retail sales, and their being thus compelled to lower the price of liquor so as to ruin another shop, and to keen competition at the time of auction, so as to prevent any shop being sold at under its fair price. Hitherto the price of country spirit in the Province has generally been 8 annas a bottle, but it is gradually becoming lower and in Sylhet in the last year, it has fallen as low as 2 annas. This is undoubtedly due to more rice being used in its manufacture than formerly. As long as it was confined to *mowha* and *gur*, no one could manufacture much less sell it at that price. As regards fixing a minimum price, the Deputy Commissioners who have been consulted are averse to it but if the price continues to decrease it will be a question whether the experiment must not be tried in the two districts of the Surma Valley. In this Province the duty is certainly not levied on a strict calculation of the number of gallons which the still can produce, as our information on that subject is most meagre and the stills differ enormously in size. Although the shopkeepers are supposed to keep accounts of their sales they too, are utterly untrustworthy and as already stated the only thing that officers have to guide them in deciding whether the prices bid are fair or not, is the average price obtained in the previous three years. Practically, there is no limit to the quantity of liquor which may be produced at an outstill as the check against its being worked at night is very small but assuming that this is not done thus the limit of output is the amount that may be distilled in three or possibly four distillations per diem.

5 As regards the concluding part of paragraph 2 of the Government of India's letter I would point out that in this Province as pointed out in paragraph 2 of my No 400F of 30th November 1886 on the subject of the excise system in British India we are not guilty of the charge of encouraging intemperance and that if all our country spirit shops were closed, there would be probably almost as much liquor consumed as while they exist, as the principal consumers the Chota Nagpur coolies have been accustomed to it from their earliest days, and were they not able to purchase it would certainly make it for themselves.

6 A list of excise rules and circulars as asked for in paragraph 3 of your letter is submitted herewith. The license used in all districts save the Khasi Hills is that printed at page 151 of the Excise Manual. As regards the Khasi Hills, where, however, shops are only four in number and the sales are very small, a special form of license is in force a copy of which is appended.

BOMBAY

No 7871 dated 26th November 1888

From—J NUGENT Esq Chief Secretary to the Government of Bombay

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of Mr Officiating Under Secretary Shirres letter No 4394 (^{Separate Revenue} ~~Excise~~), dated 11th August 1888, calling for information as to the extent to which the outstill system prevails in this Presidency and the reasons for which it is preferred to the central distillery system as well as for copies of the excise rules and circulars issued by this Government.

2 In reply I am directed to forward herewith copies of the reports noted in the margin

(1) Memorandum from the Commissioner in Sind, No 2889 dated 21st September 1888 with accompaniments

(2) Letter from the Commissioner of Customs Salt Opium and Abkari No 6800 dated 6th November 1888 with accompaniments

received from the Commissioner in Sind and the Commissioner of Customs, Salt, Opium and Abkari, which furnish the information required by the Government of India. It will be seen from these reports that the outstill system is in force only in two talukas of the Panch Mahals, in the Ratnagiri

district, and in a portion of the Kanara district, and is allowed to continue in these tracts as local conditions do not permit of the introduction therein of the central distillery system

* * * * *

No. 3389 dated 21st September 1888

Memorandum by C B PATCHARD Esq Commissioner in Sind

With reference to Government endorsement No 6098, dated 8th September 1888, calling for a report as to the extent to which the—

- (a) outstill system
- (b) pure farming system and
- (c) contract outstill system,

are employed in Sind, and the reasons for which in each case they are preferred to the more perfect system of the central distillery, and requesting to be furnished with copies of the rules circulars and license forms the Commissioner in Sind has the honour to state that the Abkari Revenue in Sind was managed on the pure farming system up to 1st August 1887. The objections to the continuance of this system were explained in this office No 2718 dated 7th June 1887 (copy attached for easy reference), and Government were pleased to accord their sanction (*vide* copy of Government Resolution No 3568, dated 27th June 1887 attached) to the introduction of the central distillery system from the 1st August 1887. This system is still in force, but from the 1st August 1888 all liquor farms have been discontinued in Sind and the whole province is now supplied by separate licensed dealers who obtain their liquor on payment of still head duty at a fixed rate from the central distillery at Kotri and from other similar distilleries in other parts of India.

* * * * *

No 6800 dated 6th November 1888

From—A C TREVOR Esq Acting Commissioner of Customs, Salt Opium and Abkari Bombay
To—The Chief Secretary to the Government of Bombay

I have the honour to submit the report called for in Government Memorandum No 6098 of the 8th September on the subject of the outstill systems in force in this Presidency

2 The only districts in this Presidency in which the outstill system is still maintained are the following —

- (1) The talukas of Dohad and Jhalod in the district of the Panch Mahals area about 600 square miles population about 100 500
- (2) The district of Ratnagiri area about 3 922 square miles population about 997 000
- (3) The district of Kanara with the exception of the Hahyal taluka, including Supa Peta area below Ghauts about 1 324 square miles above Ghauts about 1,607 population below Ghauts, about 2 6800, above Ghauts, about 134,372

3 That it has not been superseded in these districts also by the more perfect system of the central distillery is mainly of course the result of unfavourable local conditions. The central distillery and still head duty system can, as Government are aware, be worked to advantage only in localities where licit manufacture can be concentrated and illicit manufacture or importation controlled with reasonable facility. Of the three districts named—

- (1) The Panch Mahals is one of the most backward in the Presidency. It is situated on the frontier much mixed with and surrounded by Native territory. The people are poor as a rule and most of them belong to forest or migratory tribes. The mowra flowers from which the spirit consumed in the district is distilled are almost everywhere to be had for the gathering, and the rugged and hilly nature of the country broken by water courses and covered in many places by extensive jungles affords special facilities for illicit distillation to a population accustomed to resort to it.

In spite of these drawbacks the central distillery system was introduced from the 1st August 1886 into the main and more settled portion of the district adjoining the Kanara collectorate partly in consequence of complaints of mismanagement on the part of the outstill farmers, and partly because it was found that the introduction of cheap spirit, for which the outstill system afforded facilities, was injuring the Kanara Abkari Revenue.

The outlying block consisting of the Dohad and Jhalod talukas was excluded because it is surrounded on all sides by foreign territory in which the outstill system prevails, and the population consists almost entirely of Bhills who have been allowed for several years past to manufacture spirit for themselves on certain religious and festive occasions, and it would not be expedient to interfere too abruptly with this privilege, which is valued on superstitious grounds.

- (2) In the district of Ratnagiri and the sea coast talukas of Kanara (those situated above the Ghauts, other than Halal and Supa, will be referred to separately) the only spirit used is toddy spirit. Toddy producing trees are scattered every where, and are found in large groves every few miles along the coast. The country is rugged and hilly broken by water courses and rivers. Illicit manufacture is easy, and communication except by sea, difficult. Toddy juice cannot, like mowra flowers be collected and transported from long distance, and both the concentration of manufacture at one or two central distilleries and the subsequent distribution of the spirit over the localities to be served from them would be costly and inconvenient.

The question is complicated besides by our relations with the Portuguese Government, which is bound by Article XIII of the Treaty to assimilate its Abkari arrangements in Goa to those of the adjoining British districts, to those that is, of the Ratnagiri district generally, and the Mulwan and Vengorla talukas in particular on the north and the sea coast talukas of Kanara on the south. This undertaking is to be interpreted according to the principle laid down in the Government of India's letter No 659 of 26th April 1882, as—

Coupled with an obligation on our part to consider as a whole the circumstances of the territories affected not to insist upon alterations of rates which are sudden excessive and of questionable expediency, and to condone a certain inferiority in Portuguese to British rates for a time at least and as long as the Portuguese Government are making reasonable efforts towards assimilation.

Under existing arrangements a revenue is derived from raw toddy in the shape of a tree tax of Rs 4 on each coconut and bab, and Rs 2 on each date tree in Goa territory and in the sea coast talukas of Kanara to the south and the Mulwan and Vengorla talukas of Ratnagiri which adjoin the Goa frontier to the north and a duty on the spirit made from toddy is recovered in the shape of proceeds of the outstill farms and shop fees in Ratnagiri and Kanara and of license fees for the privilege of manufacture and sale in Goa territory. The Portuguese Government has raised its tree tax rates considerably since the beginning of the treaty to suit ours. Its system is in reasonable accord with ours, and so radical a change as the imposition of a separate still head duty on toddy spirit cannot be introduced in the talukas above named until Government is prepared to demand the introduction of a similar reform in Goa territory.

In the northern talukas of Ratnagiri which are some distance from the Goa frontier the tree tax rates are Rs 3 and Rs 5 instead of Rs 4 and Rs 2 for cocoa and bab and for date trees respectively and so far as Goa is concerned there would be no objection to the introduction of independent reforms but the difficulties as to concentration of manufacture and distribution of spirit from the distilleries above referred to remain and there are obvious objections to the maintenance of two separate systems involving the collection of duties at widely different rates in localities adjoining each other and subject to the same local conditions.

- (3) The above ghaut talukas of the Kanara district in which the outstill system is still maintained are Yellapur Sirsi and Sidapur. The country is hilly and covered with jungle and two of the three talukas border on the Mysore territory. These difficulties have hitherto stood in the way of any special steps for the reform of the Abkari system in the talukas named. The central distillery system was introduced from 1st August 1883 into Halal and Supa for the protection of the Abkari revenue of the Belgaum district, to which these talukas are adjacent. From the 1st August 1884 it was introduced into the Dharwar Collectorate which adjoins Yellapur and this has raised the question of introducing it into that taluka also. The Collector's proposals on the subject were invited but the scheme had not been matured before the outstill farms were sold last July. In all probability, however, the present system will be abolished from the 1st August next in Yellapur and perhaps also in Sirsi and Sidapur.

4 The conditions under which the farms are given in the districts where the outstill system is still maintained are different in different localities but it is not quite easy to refer them decisively in any case to any one of the three classes of outstill systems described in paragraph 3 of the Government of India's letter. I append copies of the licenses issued to the farmers in—

- (1) Dohad and Jhalod
- (2) Ratnagiri
- (3) The Sea Coast Talukas of Kanara
- (4) The above ghaut talukas in Kanara respectively

5 From the first it will be seen that in Dohad and Jhalod the farmer guarantees to pay a certain amount of revenue in respect of a defined tract, and that no direct control over the quantity to be manufactured is exercised. On the other hand, the number of stills to be worked, their capacity and the hours of working are all fixed. The farmer is required to furnish a return of the quantities distilled and sold, and the strength of the spirit manufactured and the correctness of the returns furnished are subject to test and check by Government officers. Of the three classes of systems indicated by the Government of India that described as the 'contract outstill system' is the one to which the arrangements above described most nearly correspond, though they partake to some extent of the characteristics of all three.

6 The Ratnagiri license (No 2) gives the farmer the monopoly of the manufacture and sale of toddy spirit, and of the sale of raw toddy at shops as distinguished from sales at the tree foot, in a certain specified tract. The number and capacity of the stills and the number and positions of the shops, at all of which both spirit and raw toddy must be kept on sale, are limited, and the stills are worked within certain fixed hours under direct Government supervision. A duty at a fixed rate per tree is levied on all trees tapped whether for distillation or for supply of raw toddy, and the farmer pays besides a lump sum the amount of which is fixed by competition, and which may be taken as representing the additional duty on the spirit and the license fees for the shops.

7 The conditions of the outstill farms in the coast districts of Kanara (license form No 3) are similar, except that the capacity of the stills is not fixed, and that the farmer is bound to tap not less than a certain fixed number of trees to ensure that the supply of raw toddy kept at the shops shall be sufficient to meet the wants of the public as it was found that licenses for sale at the tree foot were not taken up in Kanara with the same freedom as in Ratnagiri. The systems described in this and the foregoing paragraph approach most nearly to the "regulated outstill system" of the Government of India's classification.

8 In the above ghaut talukas of Kanara (license form No 4) the spirit is chiefly made from molasses. The distilleries are fixed and are worked under Government supervision within certain specified hours but the number and capacity of the stills is not limited. The farmer buys the monopoly of manufacture and sale in a certain tract for an amount fixed by competition, and the arrangement practically corresponds to the pure farming system described by the Government of India.

9 In connection with these arrangements the Government of India particularly desires to know how far they are such that more than a limited quantity of liquor cannot be produced at each outstill, and that the price of outstill liquor cannot be unduly reduced.

10 From the descriptions above given it will be understood that in Dohad and Jhalod and in the Ratnagiri district the quantity of spirit which can be produced is effectively limited, and the price cannot be unduly reduced without loss to the farmer who must charge enough on the quantity he can turn out to repay the cost of his farm and other expenses. In the case of Ratnagiri where toddy spirit is consumed the tree tax he has to pay on the raw material is a further check on undue reduction of price, and there is besides a direct stipulation fixing the rates at which only spirit is to be sold.

11 In Kanara there is nothing to prevent the farmers from distilling as much spirit as they please. In the Sea Coast districts they have to pay tree tax and both there and above the Ghauts the selling price is fixed by the terms of the license as in Ratnagiri. No assistance however can be expected from the public in keeping them from selling at less than the legal price and it is difficult to enforce observance of this stipulation, when it is to the farmer's interest to disregard it.

12 With reference to paragraph 5 of the Government of India's letter, I beg to append in addition to the license forms relating to outstill arrangements mentioned in paragraph 4 above, copies of the recently issued compilation of Rules and Notifications having the force of law under the Bombay Abkari Act, and of the rules issued under the authority of Government Resolution No 6064 of 17th August 1885 for the guidance of Revenue and Police officers in the examination of liquor shops. These are the only Excise Rules and Circulars at present in force. I understand that copies of license forms connected with the central distillery and still head duty system are not required.

HYDERABAD ASSIGNED DISTRICTS

No 515 G dated 5th December 1888

From—G. S. FORBES Esq. Secretary for Berar to the Resident Hyderabad

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge your letter No 4394, dated the 11th August 1888 regarding the administration of the excise revenue in Berar.

2 The first question regarding, which information is required by the Government of India is the form of "outstill system" employed in Berar—whether the pure farming system, the contract, or the regulated outstill system. As will be seen from the Officiating Commissioner's letter No 393 G dated the 18th September last a copy of which is enclosed the first of these three, or pure farming system, is the form prevailing in the Hyderabad Assigned Districts. The monopoly of vend within a given area is put up to auction and disposed of to the highest bidder but the number of retail shops is limited and regulated by the Government. In this way a certain control over the quantity is, though not directly yet indirectly exercised. Each licensed shop has usually its own 'still' except in thickly populated places, where one still serves two or three shops.

3 The next question refers to the reasons for preferring this system to the more perfect system of the central distillery. The reasons given by the Officiating Commissioner relate (a) to the loss of excise revenue owing to the facilities which the latter system afford to fraud on the part of the Excise officials (b) to the deleterious adulteration of the liquor sold practised by the vendors to recoup the loss by transit charges, and (c) to the fact that the high cost of central distillery liquor puts a premium on illicit manufacture and smuggling. These reasons

may be somewhat too strongly urged by the Commissioner, but Mr Howell agrees in the main in preferring the present to the central distillery system. In his opinion the abkari administration as it is now worked, tends to secure to Government the maximum amount of profit from the liquor that would in any case be consumed, while the drinking classes get a sound liquor for their money and are not driven to illicit supplies.

4 Finally, a copy of the Abkari Rules for the Hyderabad Assigned Districts is enclosed, and Circulars No 7 of 1878 and No 9 of 1879 form accompaniments of the Commissioner's letter. A copy of the Provincial Excise Revenue Report for 1880-81, referred to in paragraph 4 of that letter, is not forwarded as therein requested, it is already on record in the Financial Department, and the General Orders printed as one of its appendices do not bear directly on the present reference.

5 In conclusion I am to apologise for the delay that has occurred in replying to your letter. This was mainly due to the fact that the Resident thought he could offer a more confident opinion after reviewing the Excise Administration for the year.

No 393 G dated 18th September 1888

From—COLONEL H. C. SZOZEPANSKI Officiating Commissioner Hyderabad Assigned Districts,
To—The Secretary for Berar to the Resident, Hyderabad

I have the honour to acknowledge the receipt of your endorsement No 2408 R, dated 28th August 1888 and to submit information on the several points referred to by the Government of India in their letter No 4394 dated 11th idem.

2 The system of the administration of excise revenue in the Hyderabad Assigned Districts is what is called the farming system, whereby the monopoly of vend within a given area is put up to auction, and is disposed of to the highest bidder. The number of retail shops for country spirits is limited to what is considered the requirements of the people and the contractors are on no account allowed to increase the number without the special sanction of the Deputy Commissioner. The object of this restriction is to obtain the highest amount of revenue distributed among the smallest number of places of vend or in other words to heighten the price of liquor, as far as possible without increasing facilities for obtaining it. Thus the system of abkari administration which obtains in Berar falls under clause (a), paragraph 3 of the Government letter referred to above.

3 The reason for which this system is preferred to the sadi distillery system, which is apparently considered by Government to be more perfect may I think be best explained by reproducing the opinion of Colonel Nembhard formerly Commissioner of the Hyderabad Assigned Districts who had long served in the Central Provinces and who possessed the advantage of having worked both the distillery and the farming systems. Colonel Nembhard was convinced as the result of his experience that the distillery system was ruinous to the excise revenue—opened the door to practically unlimited corruption led to deleterious adulteration of the liquor sold, which in turn encouraged smuggling and illicit distillation. The revenue was practically at the mercy of the underpaid subordinates, who kept the accounts or were otherwise employed at the sadi distilleries.

The writers Colonel Nembhard observed who receive the still head duty have it in their power to rob the Government to any extent they choose. It was practically impossible to exercise any effective check over them. Their books show that so many gallons passed out during the day, and of course their cash tallies with the books but how can we possibly tell but that double or treble the quantity of liquor shown in the books passed out, the duty paid on the surplus having all been embezzled?

4 Next many shops were necessarily miles distant from the distilleries, and consequently never ceasing long journeys were required and the expense of carrying the liquor over such distances added to the retail cost plus the Government duty brought it up to a price which left but little profit to the vendor. To indemnify himself the vendor would buy the strongest liquor at the distillery as being the most suitable for adulteration. When he arrives at his shop he adds 'writes Colonel Nembhard, 'two parts of water to one part of liquor. Thus diluted the liquor does not bite the throat' as the saying is and the public won't have it so to make it bite and therefore to ensure its ready sale, he adds the juice of pepper and a lotion of tobacco and hemp, while the root of dhatoora is allowed to soak in the liquor for 12 hours after which it is taken out. This is the vile and poisonous compound which at a cost to the State of many lakhs of rupees, is given to the liquor drinking public.

5 But it frequently happens that the public refuse to be poisoned. Mowha fruit abounds everywhere and the apparatus for distilling liquor therefrom is by no means expensive for it consists of 2 'ghurias' or earthen pots, and a bamboo to serve as a conducting pipe from one vessel to the other. As the sympathies, not only of the consumers, but also of the retail vendors are of course dead against us, quantities of liquor are surreptitiously distilled. Paying no duty the public get it both pure and cheap while the profit to the manufacturer is large enough to induce him to incur many risks. But after all there are no risks for him to incur, for in the whole length and breadth of the district who is there of whom he need be afraid? There is one danger it is true, but is the dargah impossible to bribe? There are the distillers within the enclosures but do they not also keep retail shops, and does all the liquor sold at those shops pay still head duty to Government?

6 While the whole liquor drinking public (which means in Berar the whole population) on the one hand and the liquor sellers on the other are, as before stated, dead against us what on earth is to prevent them doing just exactly as they please? Are we to employ an army of patrols to keep perpetually on the move entering at all times the houses of private individuals to see whether stills are at work or not?

The great advantage in the farming system is this that we thereby enlist the whole body of liquor manufacturers and sellers on our side to help us in keeping down smuggling. In fact so thoroughly is it kept down that we do not spend a shilling for any establishment to assist them. The sadr distillery system, on the other hand, puts a premium on smuggling; it makes it directly to the interest of the manufacturers and vendors to smuggle or to surreptitiously distil as much liquor as they possibly can, while it is also to the interest of every liquor drinker in the country to connive at if not to directly assist in illicit distilling for he thereby gets pure liquor, whereas if he helped to put down smuggling, he would have to consume liquor which must be adulterated to make it pay.

7 As there are no outstills in Berar, the remarks extracted from the Secretary of State's despatch and referred to in paragraph 4 of the Government letter under reference are not applicable to Berar.

8 The following enclosures accompany this letter —

Commissioner's Circular No 7 dated 11th January 1878 (with enclosures)
Do do No 9 dated 15th January 1879

And I beg that the undermentioned papers may be supplied by your office as no spare copies are available here —

The Berar Abkari Rules

The Report on the Excise Revenue of the Hyderabad Assigned Districts for 1880-81

BENGAL

No E P—50 dated 6th December 1888

From—H J S Cotton Esq Offg Secretary to the Govt of Bengal, Financial Department

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of the orders of the Government of India No 4394 dated 11th August 1888, on the subject of the administration of the Excise Revenue and in reply to submit a copy of a report from the Board of Revenue No 830B dated 7th November 1888 which furnishes an account of the outstill system in force in Bengal, and will it is hoped, supply all the information desired by the Indian Government.

2 It is particularly requested in your letter that copies of all the Excise Rules and Circulars in force may be sent and attention drawn to such as bear on the questions now raised and with reference to this request the Lieutenant-Governor now transmits all the elaborate enclosures of the Board's letter as well as a copy of the several orders of Government which are alluded to. A list of the enclosures is annexed to the Board's letter.

3 As the papers are already unduly voluminous the Lieutenant Governor does not think it necessary to add to them by any detailed exposition of the policy adopted in these Provinces. I am however, to invite attention to the remarks recorded by the Lieutenant Governor in the Resolution on the Board's Excise Administration Report for the year 1887-88, a copy of which has been separately submitted to the Government of India. It may be briefly said that it is the object of the Lieutenant Governor to give effect as far as possible to the recommendations of the Excise Commission in regard to the outstill system and that every effort is now being made in Bengal to render the description of that system which is given in paragraph 8 of the Government of India's despatch of the 25th June 1887 to the Secretary of State, strictly correct. That description is as follows —

'The outstill system as it is understood in India is not a system by which on payment of a lump sum the distiller is free to brew as much spirit as he likes and sell it whenever he likes. The duty is levied upon a strict calculation of the number of gallons which the still can produce and the conditions, both of distillation and sale are carefully regulated with reference to the existing local demand.

This system is still on its trial and in face of all the difficulties which have accompanied its introduction, it cannot be alleged that it has everywhere been successfully enforced. Inquiry has indeed shown that it has lamentably failed in the metropolitan districts of Hooghly and Howrah in which as is now seen by the light of experience it would probably have been better if it had never been tried. In such a tract the central distillery system is probably preferable to the outstill or contract system, and the question whether it would not be better to restore the sadr distilleries in this locality is still under consideration. But as a general rule, the system is understood to have met with a fair measure of success. The operations at the outstills though liable to inspection, testing, and correction at the hands of Government officers, are not yet absolutely under control, and the transition from a system of unrestricted outstills to one of rigid regulation admits only a gradual accomplishment. At the same time the Board have officially recorded their opinion that the feasibility of the system of the Excise Commission has been amply demonstrated. They

Paragraph 127 of the Annual Excise Report for 1887-88

add in words of warning that it is likewise manifest that the success of the system depends a great deal on the tact and intelligence displayed by the officers engaged in the administration.

of excise and that without very close supervision and personal attention to details, there is every risk of the revenue being sacrificed without in any way checking drunkenness. In their present letter they observe—"To render the new system of restrictions fully successful, time is required the active attention of the executive and constant supervision are indispensable."

With these remarks the Lieutenant Governor entirely agrees, and he desires to assure the Government of India that every possible measure will be resorted to by this Government to ensure the success of the system.

4 In regard to the remark made in the close of the extract quoted in the second paragraph of your letter that the local demand should not be fully satisfied, but should not be restricted and that this principle is clearly the only proper basis of a sound Excise administration, I am to say that the Lieutenant Governor agrees with the Board of Revenue that this is a doubtful principle to enunciate. If the capacity of stills and vats is restricted to such a degree as altogether to fail in satisfying the local demand, it is an inevitable consequence that the people will have recourse to illicit distillation, or to some drug more noxious than country spirit.

5 It will be observed that the regulated outstill system has not been enforced in the three districts of the Chittagong Division in Darjeeling and in Lohardugga. As explained by the Board the consumption of country spirit in the Chittagong Division, which is most inhabited by Mahomedans is very small while the circumstances of Darjeeling are altogether exceptional. The extension of the new system into Lohardugga is under contemplation.

6 The *sadr* distillery system is in force throughout the Southern Pergunnahs and in Calcutta and in the following towns—Berhampore Lillbagh Dacca, Patna Arrah Gya, Bettiah Chupra Durbhanga Mozufferpore Bhagulpore Jamalpore, Monghyr Cuttack, Pooree, Balasore, Hooghly, Baidwan, Howrah and Girdi.

No 835B dated 7th November 1889

From—C E BUCKLAND Esq Secretary to the Board of Revenue Lower Provinces
To—The Secretary to the Government of Bengal Financial Department

I am directed by the Board of Revenue to acknowledge the receipt of Mr Cuthbert's endorsement No 1 P—5 2 dated 10th September last forwarding for report a copy of the letter No 4394 dated 11th August 1888 from the Government of India, in the Department of Finance and Commerce on the subject of excise administration. In reply I am to furnish the following account of the outstill system in force in Bengal together with a set of the papers mentioned in the accompanying list which will, it is hoped convey to Government the full information required by the Government of India.

2 It appears to the Board unnecessary to recapitulate the history of excise administration in Bengal previous to the report of Mr Edgar's Excise Commission of 1883-84. It may be said, by way of preface that the efforts of the Board since that date have been directed towards carrying out the recommendations of that Commission as approved by Government in the Resolution of the 10th March 1886 and Mr R H Wilson's letter No 987 of the same date. The cardinal principle laid down by Government on the Commission's report was—"An outstill system properly regulated is the most suitable for the country in general but where special means of close supervision exist and a large drinking population is found in a small and well defined area, central distilleries in which alone a uniform tax can be levied on spirit according to its strength should be established." The consequence of the measures adopted with regard to central (*ie* *sadr*) distilleries has been that the number of distilleries and distillery shops has increased from 21 and 47 in 1884-85 to 25 and 570 respectively in 1887-88 (although those in the Southern Pergunnahs have been reduced from 9 to 5 and those in Hooghly Howrah from 5 to 2) while the number of outstills has been diminished from 9943 in 1884-85 to 8535 in 1887-88. It may be mentioned in passing that in 1870-71 there were 6384 shops under the *sadr* distillery system besides 288 outstill shops in Bengal in 1863-64 and 1864-65 there were 9,329 and 9,913 shops altogether *ie*, under both the systems. Central distilleries have been established in all the districts named by the Excise Commission.

The outstills, according to present arrangements conform rather to the type of "regulated outstill system" mentioned in (c) than to those referred to in (a) and (b) of paragraph 8 of the Government of India's letter of 11th August 1888. At the same time I am to observe that the operations at the outstills in Bengal, though liable to inspection, testing and correction at the hands of Government officers are not absolutely under their control and never have been so, and the principle of levying a duty practically by the quantity distilled is the object which the Board have had in view and aimed at for the last three years rather than the result which they can assure to have been positively attained hitherto. The transition from a system of unregulated outstills to one of rigid regulation admits only of gradual accomplishment.

3 The points with which the Board are required to deal are as follows—

- (1) the precise facts as to the extent to which the regulated outstill system is employed
- (2) the reasons for which it is preferred to the central distillery system,
- (3) how far the description given in paragraphs 1 and 2 of Mr Shirree's letter correctly describes the effect of the arrangements made for regulating the manufacture and supply of liquor from the outstills,

- (4) how far the arrangements are such that more than a limited quantity of liquor cannot be produced at each outstill, and that the price of outstill liquor cannot be unduly reduced

In the extracts quoted in Mr Shirres' letter, it is stated that—"it is the interest and in the power of the distiller to make as much spirit and to push the sales thereof by cheapening liquor as far as he possibly can"

In another extract a doubt is raised whether it has been the rule to fix the duty with reference to the outturn of the still, and not to leave the distillers (i.e., the outstill licensees) a free hand on payment of a lump sum

A third point discussed is, whether the conditions of distillation and of sale are regulated with reference to the existing local demand

4 The regulated outstill system is in force in all the districts of Lower Bengal except in the three districts of the Chittagong Division, Darjeeling, and Lohardugga, the new system of restrictions has not yet been applied to the outstills in those districts the consumption of country spirit in the Chittagong Division is very small, the circumstances of the Darjeeling district are peculiar, and the local officers have always advocated the postponement of any change, Lohardugga is the largest district in the province, and sparsely inhabited An Excise Deputy Collector has recently been sanctioned for the district last mentioned, and the extension of the new system is under contemplation

The *sadr* distillery system is in force throughout the Sonthal Pergunnahs and in Calcutta and the towns named in the margin

Berhampore—Talbagh Dacca, Patna, Arrah Gya
Bettiah Chupr Durbhanga Mozufferpore Bhagul
pore Jamalpore—Monghyr Cuttack Pooree Bala
sore Hooghly Burdwan Howrah and Hazaribagh

Of the revenue (Rs 4,05,122) derived from country spirits in Bengal in 1887-88, the sum of Rs 1,91,384 was obtained from the license fees of 3,535 outstills and the remainder (Rs 20,13,738) from the *sadr* distillery system i.e. from the distillery fees the license fees of the 570 distillery shops, and still head duty on the liquor manufactured thereat A comparison of the areas over which the two systems respectively are in force might convey an erroneous impression as the *sadr* distillery system has hitherto been intentionally limited to towns and thickly inhabited tracts. Briefly more than five sixths of the country liquor shops are under the outstill system, and more than three fifths of the revenue from country liquor is collected from them

5 The preference now shown for an outstill system in comparison with the more perfect system of the central, i.e., *sadr* distillery system, has not always obtained in Bengal From Chapter II of Mr Edgar's Excise Report of 1883-84, and paragraph 4 of the Government Resolution of 10th March 1886, it will be seen that from time to time official opinion has oscillated from one system to the other the last change from *sadr* distilleries to outstills commenced in 1871-72 and attained its fullest development in 1880-81 Under the *sadr* distillery system duty should be paid on every gallon of liquor issued and consumed In practice it was found that with the establishments then sanctioned, this object could not be attained except at head quarters and in populous towns. The *sadr* distillery system had been applied to all parts of the country without sufficient establishments to ensure its proper working some distilleries did not even pay their expenses spirit was smuggled out of the distilleries duty free or on payment of insufficient duty, with the connivance of the Excise subordinates as well as smuggled into the distillery areas illicit distillation admittedly was prevalent To meet these objections it was determined to introduce outstills, trusting to the self interest of the outstill holder to keep down illicit distillation and to check smuggling into the tract supplied from his shop *Sadr* distilleries were therefore reduced in number, but never entirely abolished The Excise Commission recorded an opinion that outstills had been re-introduced to too great an extent, and the acceptance of their views by Government has led to the re-establishment of several *sadr* distilleries, as already mentioned Under the outstill system, previous to the Excise Commission's report, when the license holder had obtained his shop at auction, he could so long as he paid the license fee settled at the auction, distil (during the day and from his one still) any quantity and quality of liquor, and sell it to residents of any place so long as the liquor was not introduced into *sadr* distillery limits Since the report of the Excise Commission, the policy adopted has been to restrict the capacities of the stills and fermenting vats of the outstill holders to sizes sufficient to meet the local demand and at the same time to raise the price of liquor by raising the upset prices (i.e., of the license fees) of the shops at auction and fixing a minimum price of liquor in each district below which it might not be sold This is the regulated outstill system which is at present preferred in Bengal to the *sadr* distillery system for the greater part of the country It is held to secure the co-operation of the outstill-holders with the excise authorities in the suppression of illicit distillation the restriction imposed on the capacities of stills and vats are intended to prevent overproduction, and the raising of the price of liquor is trusted to check the increase of consumption and the smuggling of outstill liquor into *sadr* distillery areas As the license fees of outstills are paid in advance, every gallon of liquor issued from an outstill must be taxed to some extent, whether the incidence of the fee on each gallon of liquor is sufficient according to an ideal standard, or equal to the rate of duty charged, or that could be charged on *sadr* distillery liquor, must depend upon the effectiveness with which the new system of restrictions can be enforced The difficulties inherent in the present policy will appear from the details which I am now to give

6 The new system has been briefly called the Patna system, because it was first carried out in that district, viz., from the 1st April 1886, under the orders of Government The fixing

of the number of outstills to be allowed for a district is not determined on any settled principles. There is a standing order that no shop is to be sanctioned unless there is a *bona fide* local demand for it, ascertained by enquiry and proved by applications for it at an adequate fee. The arbitrary rule, nominally in force, is that an area of 20 square miles and a population of 10,000 persons are to be allowed to each outstill. In fact, each outstill serves, on the average, a much larger area and population than those above indicated. As soon as the numbers of the drinking population supplied from each shop have been more exactly estimated, it will be possible to regulate the number of outstills in a district with greater accuracy. When the number of outstills had been fixed the first step was to ascertain the monthly local demand of each outstill shop, calculated in gallons of London proof liquor. For this information the Board had to look to the District Officers, who in their turn were obliged to depend upon the Excise Deputy Collector and the Inspecting staff. In the absence of correct accounts it was most difficult to ascertain accurately the number of drinkers supplied by each outstill and the quantities consumed. No previous attempt had ever been made to obtain such statistics. After constant pressure, most District Officers have reported that they believe the statistics furnished by them to be correct and trustworthy for all practical purposes.

The local monthly demand having been estimated, the next step was to calculate the capacity of stills and vats required to meet that demand. The Board on the strength of experiments which had been conducted on their behalf, and information in their possession, instructed District Officers to frame their calculations on certain data as follows:—A maund of mohwa was to be held to yield on an average 2 gallons, and a maund of goor molasses or rice to yield 3 gallons, of spirits London proof. A gallon was to be held to contain about 5 seers of water, or 4 seers of materials and spirits. It was held that a metal still could work on an average six times and a clay still three times daily. The working capacity of a still was to mean the maximum quantity of raw materials with which a still can be worked. It was held that for each seer of working capacity $1\frac{1}{2}$ gallons of liquid capacity would be required. For purposes of proper distillation it was laid down that one-third of the liquid capacity of a still should be kept vacant. Stills were ordered to be of a liquid capacity of round numbers of gallons. With regard to fermenting vats, it was laid down that one gallon liquid capacity was required for the fermentation of one seer of material.

The Board directed that no deviation from these general principles should be allowed without their sanction. Even with these data assumed to be correct, the calculations of the sizes of stills and vats required to meet the local demand is not by any means an easy problem, nearly all the factors are liable to variation. For instance, metal stills have been worked as often as ten times a day, and clay stills as often as five times a day. Again the number of distillations possible in a day depends upon the season of the year, the climate, the temperature, the length of the day, the slowness or heat of the firing, the greater or less density of the solution used. Again the quantity of the outturn depends upon the nature of the water and the material used and the skill of the manufacturer. To show the District Officers how they should calculate the sizes of stills and vats required to meet the local demand of liquor, the Board framed illustrations of the principles enunciated, and issued circulars for their guidance. Thus for instance, if the local demand was ascertained to be, say 6,000 gallons of spirit London proof a month in a mohwa country, 3,000 seers of mohwa would be required, i.e., 100 seers a day. In a metal still, working six times a day, $16\frac{2}{3}$ seers would have to be worked off at each distillation and the liquid capacity of the still required would be 25 gallons. To prepare the wort from 100 seers a day fermenting vats of an aggregate capacity of 600 gallons would be required, where and when fermentation takes six days, i.e., as 100 seers of material must be ready each day, and for 100 seers a liquid capacity of 100 gallons is required the total would be 600 gallons. If the assumptions upon which these calculations are based are correct, the outturn would be restricted to 200 gallons daily. It is unnecessary to multiply examples. Further illustrations are given in paragraphs 8 and 19 of the Board's letter No 1037 B, of 30th December 1886, paragraph 8 of their Resolution of 20th January 1887, and their letter No 279 B, dated 25th February 1888.

The District Officers were instructed to allow in their calculations for the variations possible in the above data, and to sanction stills and vats accordingly with capacities calculated sufficiently large to meet the local demand. To meet the objection raised in some quarters that stills of smaller liquid capacity than 10 gallons could not be properly worked, and the objection raised elsewhere that stills could not be procured of the exact size required to meet the local demand, the Board were obliged to allow the use of stills of 10 gallons capacity in most districts and to approve the use of stills of capacities of multiples of five gallons. In such cases where the possible outturn would not have corresponded with the local demand, the restriction of the aggregate capacity of vats allowed was to be adopted as a further method to limiting the outturn of liquor.

The Board have annually compiled statements showing the aggregate capacities of the stills allowed for each district. From the statement noted in the margin, the following figures have been taken:—

Appendix C to Board's Annual Excise Report,
dated 31st August 1888

	Number of out stills allowed	Liquid capacities of outstills in gallons
1886-87	3 598	111 538
1887-88	3 560	74,788
1888-89	3 444	62,368

These show that the capacities of the stills have been very materially reduced during the last three years

7 Thus there were sufficient principles laid down, and orders issued by the Board, to the effect that only a limited quantity of liquor should be produced at each outstill. The obvious questions are—whether the arrangements have been carried out and whether they are such as can be relied upon to be constantly maintained. For the executive working of such a scheme, the Board must necessarily rely upon the local officers and their subordinates. There is nothing in the arithmetical calculations too difficult for ordinary comprehension but the Board have had reason to believe that at first they were not properly understood. Orders have repeatedly been issued, insisting on the Excise Deputy Collector inspecting a certain number of the outstills and the inspecting staff have been directed to visit each outstill at least once a quarter. Instances have been reported to the Board in which abkars have been punished for possessing a still or vats larger than those allowed them in their licenses and the Board have also been informed of cases in which the abkars have been caught replacing excise stills and vats broken up by inspecting officers. Whether the arrangements actually in force for the limitation of the outturn of liquor are in each and every case absolutely effective it is impossible for the Board to say without calling for reports from District Officers, and these would necessarily be based upon information supplied by the subordinates who are charged with the duty of seeing that orders are carried out. The

1884-85
1885-86
1886-87
1887-88

R
34,66,702
29,76,455
29,61,752
31,91,384

Board have only one officer at their disposal capable of carrying out inspections independently. On the one hand, the increase noted in the margin of the excise revenue from country spirits made at outstills conveys the impression that no great

pressure has been felt by the abkars after they recovered from their apprehensions of the effects of changes of system. The reduction in the number of outstills and some of them very important ones, must be borne in mind. On the other hand, it might be argued that the price of liquor has been raised which has enabled the licensees to pay higher fees for the shops. The Board are aware that there are means of evading the restrictions imposed and rendering them inoperative for instance by concealment of unlicensed stills and vats by distillation at night by using too dense a wort. Such abuses are to be overcome only by the vigilance and strengthening of the inspecting staff, which will require perhaps a considerable increase of establishment.

8 The next question is how far the arrangements are such that the price of outstill liquor cannot be unduly reduced. As Government are aware there is no duty properly termed on outstill liquor. The price at which the outstill holder can afford to sell must after he has recovered the cost of manufacture depend upon the amount of the monthly fee paid for his shop. Thus, if the demand which he may expect to supply has been correctly ascertained to be 300 gallons a month and his outturn has been limited to that amount, he will, if he pays Rs 150 for his shop, have to charge 8 annas a gallon, and if he pays Rs 450 Rs 18 a gallon besides, in each case, the cost of manufacture. It is of the greatest importance, therefore, to obtain the highest possible fees for the shops. The principle laid down by the Excise Commission and adopted by Government was that the upset price of each still should be proportionate to its capacity when restricted and calculated on the basis of the duty which could be levied by Government on its outturn at a given strength. The Board laid down three methods

Paragraph 14 of Board's No 1037B dated 30th December 1886

by which the upset prices of the shops might be calculated with reference to the liquor produced therein and the profits derived from its sale and they at first directed that no bid for a shop should be accepted below the highest of the figures arrived at by these methods. It has been found impossible in practice to maintain this strictness in all cases. The average amount of the license fee paid for each outstill has been gradually raised since the development of the new system, as the following figures prove—

	Number of outstills	Total Rs	Incidence of annual fee per outstill Rs
1884-85	3,945	34,66,702	879
1885-86	3,614	29,76,455	820
1886-87	3,608	29,61,752	820
1887-88	3,635	31,91,384	902
1888-89	3,444	34,82,584	1,011

The upset price of a shop does not represent its fair value but only the irreducible minimum at which the establishment of an outstill at all can be allowed. The Board have always maintained that the fair price for a still can only be determined by active competition at auction. Experience shows that through the absence of competition either in consequence of the combination of abkars or the imperfect arrangements made for the auction, the upset prices are often not obtained and constant applications for their diminution come before the Board which it is difficult to resist. While, on the one hand, reliance is placed on upset prices for the raising of the price of liquor, an attempt has, on the other hand, been made to prevent its being unduly lowered by fixing a minimum price for the cheapest kind in each district. In the districts where there are also sadr distilleries, minimum prices are fixed for the inner circle of outstills, i.e., those nearest to the sadr distillery, and other minimum prices for the outer circle of outstills. The fixing of a minimum price was one of the recommendations of

the Excise Commission In paragraph 12 of Mr Wilson's letter No 987 of the 10th March 1886, Government desired an experimental trial of such a rule in Patna The Board for some time hesitated to accept the principle In submitting the settlement proposals for 1888-89,

1 24-Pergunnahs
2 Moorsheadabad
3, Dacca.
4. Patna.
5. Shahabad.
6 Gya.
7 Champaran
8 Chupra
9 Darbhanga.
10 Mozufferpore

11 Bhagulpore
12 Monghyr
13 Cuttack
14 Pooree
15 Balasore
16 Hooghly
17 Burdwan
18 Howrah
19 Hazaribagh

the Board reported that, so far as the scheme of fixing a minimum price had been tried in Patna, there was every reason to be satisfied with the result They have accordingly fixed during the course of the year, minimum prices for all the 19 districts noted in the margin, in which there are both sadr distilleries and outstills It is in contemplation to extend the fixing of minimum prices to other districts in which there are only outstills

9 In the first extract quoted in Mr Shirres' letter it appears to be put forward, as a disparagement of the outstill system as compared with the sadr distillery system that it is the interest and in the power of the distiller, i.e., the outstill holder, to make as much spirit, and to push its sale by cheapening liquor as far as he can The Board have no doubt that the outstill licensee is actuated by such motives, but these are the ordinary motives which influence any person engaged in trade Manufacturers of sadi distillery liquor also endeavour to diminish the cost of manufacture, so as to cheapen the article supplied at their shops or at the shops of the other vendors to the public There is no limit as to the amount or strength of the liquor which may be distilled at or issued from the sadr distilleries The real difference between the two systems is of course that, in case of sadi distilleries the Government realise their duty at once on all the liquor issued—but it has been held that sadr distilleries are not suitable to such tracts of country and places as present facilities for illicit distillation and smuggling—on the other hand, no little exertion is required to raise the incidence of the fee per gallon of outstill liquor—but an outstill system has been held to be better adapted to the suppression of smuggling and illicit distillation The object of all the regulations recently adopted has been to prevent the outstill holder from having it in his power to make as much spirit and push its sale as he would like to do

10 With reference to the next extract alluded to in paragraph 3 of this letter the previous remarks will have shown that the aim of the recent changes has been to secure as far as possible an adequate license fee in proportion to the restricted outturn of the outstills So far as the restrictions have been effectively enforced, the outstill licensees have not been allowed a free hand after paying a lump sum, to distil any amount of liquor of any strength and at any price

11 With regard to the question whether the conditions of distillation and of sale are regulated with reference to the existing local demand, it may be admitted that this has been the object of the action taken by the Board They have been guided in this direction by paragraph 12 of the Government Resolution of 10th March 1886, in which the following words occur—

And this leads to the consideration of the third recommendation made by the Commission that the capacity of the still should be limited to the existing demand for liquor in the area to be supplied by it, and again 'the proper limit to be fixed in each district can only be ascertained by detailed local enquiry as to the extent of the demand for liquor and the daily average number of distillation

It seems to the Board essential that they should have information of the extent of the local demand hitherto they have understood the policy of Government to be that the local demand should be met they can equally endeavour if so desired, to restrict the capacities of stills and vats to any degree, so that the local demand cannot be satisfied The question will then arise whether the people will not have recourse to illicit distillation or to some drug more noxious than country spirits

12 In the preceding paragraphs the questions raised in the correspondence under reply have been answered as succinctly as the nature of the case admits A number of comparatively minor matters which have engaged the Board's attention have not even been glanced at They have issued orders, for instance regarding the selection of sites of outstills, the material, and the working of stills baitai and sales to children, the time of closing, and the keeping of accounts The last mentioned subject is of great importance Forms of accounts to be kept at each outstill have been prescribed to show the quantities of raw materials used, the spirits distilled and the amounts sold If these are correctly maintained and properly inspected satisfactory information should always be available Thus, the Board have endeavoured by every means in their power to ensure the success of the Patna system, based upon the recommendations of the Excise Commission No practical methods other than those worked out by the Board have ever been suggested to them either by the Government or the Excise Commission, or the District Officers To render the new system of restrictions fully successful time is required the active co-operation of the executive and constant supervision are indispensable

13 The papers indicated in the accompanying lists are divided into (1) the Board's Resolutions, Circular Orders and letters to Government Commissioners, and others, (2) the letters received from Government and Government Resolutions It does not appear necessary for the Board to enclose copies of the papers enumerated in list (2) The form No 2 in use for outstill licenses will be found attached to the Board's letter No 1037 B, dated 30th December 1886

In connection with the subject of the action taken by the Board towards carrying out the proposals of the Excise Commission, I am to invite attention to the following sections of the Board's Annual Excise Reports —

Section XIII of 1885-86

" 1886-87

" XIV " 1887-88

14 The rules generally in force for the Regulation of the Excise Administration are as Government are aware, collected in the Board's Excise Manual, 1884

PUNJAB

No 141, dated 14th January 1889

From—H C FANSHAW Esq Junior Secretary to the Government of the Punjab

To—The Offg Secy to the Govt of India, DEPARTMENT OF FINANCE AND COMMERCE.

In compliance with the request contained in your letter No 4394 dated 11th August last, I am directed to submit, for the information of the Government of India, a copy of a letter No 474 dated 10th December 1888 from the Financial Commissioner, Punjab, with enclosures containing an account of the outstill system which is in force in the Punjab

2 It will be seen that this system is in force in a portion of one district of the Province only It was introduced with a view to check the smuggling of liquor from the Native States

* Proceedings Punjab Government, Financial Department

No 4 of April 1889

No 2 of Oct 1885

Nos 1 & 10 of April 1887

Nos 17 & 18 of November 1887

adjoining the Kulu and Hamirpur Tahsils of the Kangra district From the correspondence* which took place at the time, copies of which are forwarded herewith, will be seen that the question of its introduction was not decided without due enquiry and deliberation, and that the work

ing of the system has since its introduction been carefully watched by Government The conditions under which outstills are licensed in Hamirpur and Kulu, more especially that which requires each licensee to maintain only one still capable of distilling a maximum of 5 gallons of liquor at a time provide in His Honour's opinion an effectual limitation to the amount of liquor which can be produced and this limitation does in itself operate to prevent the price of liquor being unduly reduced through over supply

3 As desired in paragraph 5 of your letter, a collection of Excise Rules and Circulars is forwarded herewith For the reason explained by the Financial Commissioner these contain no reference to the outstill system A useful account of the Excise system of this Province will be found in the prefatory note to the Provincial Excise Report for the year 1887-88

4 In conclusion I am to add that the introduction of the outstill system in the above tahsils of the Kangra district is entirely an experiment, and that the Punjab Government is not committed in any way to the maintenance of the system The attention of the Commissioner of Excise will be specially given to this experiment, and the Lieutenant Governor will be able to judge better of its exact merits when he is in possession of the matured views of the Commissioner on the subject

No 874 dated 10th December 1888

From—D C JOHNSTONE Esq Senior Secretary to the Financial Commissioner of the Punjab

To—The Junior Secretary to the Government of the Punjab

I am directed to reply as follows to your No 366 S, dated 16th August 1888 at the same time forwarding copies of all the Circulars in force in the Punjab regulating the administration of the excise on liquors and copy of certain demi official correspondence with Deputy Commissioner Kangra

2 As the outstill system which forms the subject of your letter under reply is in existence in only a part of one of the districts of this Province, viz, Kangra there are no circulars dealing with that system The correspondence, however, contained in Punjab Government Proceedings No 4 of April 1883 and No 2 of October 1885, together with the accompanying translation of the form of license now in use in the tahsils of Hamirpur and Kulu in the district of Kangra, sufficiently explain the details of the system

3 It will appear in the first place from a perusal of the papers named that the Kangra system does not fall exactly under any of the classes mentioned in paragraph 3 of the letter No 4394 of 11th August 1888 which has given rise to the present reference It does not come under class (a) because the number of stills and shops is limited and the capacity of each still fixed at 5 gallons It does not come under class (b) because the duty is not levied upon estimated outturn The amount of the annual duty on each still (or rather upon each still and its ancillary shops) depends on the competition at the auction of the right to keep that still and (those shops) It does come under (c) because the operations at the outstill are not tested and controlled by Government officers

4 The facts are as follows The system was introduced into the three tahsils of Hamirpur, Nurpur, and Kulu in 1884 but, as the outstills in Nurpur have been abolished, nothing further need be said as to that tract except to invite attention to the grounds on which

the abolition was effected, namely, that the people were not addicted to the use of spirits, that the facilities for smuggling were not great, and that actual smuggling from Native States was not common even when the price of liquor was comparatively high.

5 In Hamirpur 4 stills at fixed localities were authorized with 9 shops also at fixed localities, and in Kulu 3 stills with 6 shops. The important conditions in the licenses are four in number —

1st — That the still be worked only between sunrise and sunset

2nd — That only one still be used at each place and that the still do not exceed 5 Imperial gallons in capacity

3rd — That the liquor made in a still be sold only in the shop or shops specified in the license for that still

4th — That not more than a fixed quantity be sold by the licensed vendor to one person at one time

6 The Financial Commissioner, I am to say, freely admits that with the excise establishment at their disposal it would be impossible for either the Deputy Commissioner of Kangra or the Assistant Commissioner of Kulu to detect breaches of the first of these conditions, but he thinks there is no reason to suppose that the second or third of the conditions is evaded, as detection would be easy, and yet actual breach does not appear ever to have been proved. The fourth condition is not peculiar to the outstill system. Whether a shop is supplied from an outstill or from a central distillery the sales in it should be by retail only, and the difficulty of ensuring this appears to Mr. Elsmie to be equal in both cases.

7 The condition included in the license that the distiller shall not sell less than a certain amount to a licensed vendor is in practice nugatory, as stills and the shops attached to them are as a rule in the hands of the same persons.

8. From the preceding it will be seen that production is limited in two ways — by the limitation of the number and capacity of the stills and by the amount of the demand for country spirits. The demand the Financial Commissioner remarks, depends on the habits of the people on their agricultural prosperity from year to year on the facilities for obtaining spirits, and on the price at which liquor is supplied to them at our shops. The inhabitants of Hamirpur tahsil and of Kulu proper are notoriously given to the use of intoxicating liquors, opium and the hemp narcotics not being in fashion and their prosperity during the last three or four years has not been below the average. As to the facilities for obtaining spirits the fact

* Census of 1881

† Excluding Lahul and Spiti — see Gazetteer

that the Hamirpur tahsil, with an area of 64½ square miles and a population of 1,66,099* souls has only 9 spirit shops while Kulu † with 1,914†

square miles and a population of 1,00,209 † is allowed 6 shops shows in Mr. Elsmie's opinion that in the arrangements care has been taken not to do more than to meet the reasonable requirements of those tracts.

9 It remains to consider the actual outturn of country spirit of late years and the price at which it has been sold. In connection with this I am to refer you to Deputy Commissioner Kangra's No. 313 of 25th June 1887, copy of which accompanied this office No. 60C of 9th August 1887 to Deputy Commissioner's No. 1018 of 29th July 1885, which will be found printed in Punjab Government Proceedings No. 2 of 1885 and to the official correspondence whereof copy is now submitted. The figures (in gallons) of last consumption are as follows —

	1883-84.	1884-85	1885-86	1886-87	1887-88.
Hamirpur	345	5,371	7,598	7,812	6,940
Kulu	176	1,796	1,699	1,636	1,939

The increase in these figures from the time of introduction of the present system is undoubtedly great but if the reasons of this be fairly considered, Mr. Elsmie I am to say, thinks it will be seen that a *pro tanto* actual increase of consumption has not occurred. In the first place one of the chief grounds for the trial of the new system was that the central distillery liquor could not compete with the smuggled liquor from the Native States bordering on Kulu and Hamirpur, and that it was necessary, in order to secure to Government its fair revenue, to put a stop to the smuggling. In fact Financial Commissioner remarks the issues from central distilleries represented it was well known, only a fraction of the total consumption of spirits. In the second place the strength of the liquor must be taken into account. The outstill liquor is distilled very weak indeed and calculating on the information given in the correspondence of 1887 already alluded to, it may be taken that the gallonage reduced to London proof was not more than the following —

	1884-85	1885-86.	1886-87	1887-88
Hamirpur	1,596	2,214	2,276	2,086
Kulu	524	498	477	506

This implies, in 1887-88, an allowance of one quart bottle of proof spirit to every 14 persons in Hamirpur and to every 20 persons in Kulu.

10 The liquor is sold at prices varying from 2 annas to ₹1 per quart bottle. The strength of the cheapest liquor is between $\frac{1}{4}$ and $\frac{1}{2}$ of the strength of proof spirit, and it is estimated that $\frac{1}{10}$ at least of the whole of the issues from the outstills is of liquor as weak as this. For the purpose of preventing undue reduction of price reliance is placed on the free competition for the licences, and it seems clear that this competition will suffice in the future, as it has sufficed in the past, to keep the price at the highest figure compatible with absence of smuggling.

11 In the Government of India letter under consideration it is asked what are the reasons for preferring the outstill system to the central distillery system in the tracts into which the former has been introduced. The reasons are explained in the correspondence of 1883 and may be briefly summarised thus—

- (1) That the central distilleries did not even pay their own expenses
- (2) That the high price of licit liquor, while it did not check *real* consumption, led to smuggling which not only caused diminution of the Government revenue, but was demoralizing to the people

NORTH WESTERN PROVINCES AND OUDH

No 41—XIII 38 dated 31st January 1889

From—R. SMELTON Esq Secy to the Govt of the N W Provinces and Oudh Finl Dept
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

With reference to your letter No 4394, dated 11th August 1888, and subsequent re-

- (1) Copy of this office letter No 185—XIII 28 dated 2nd August 1888 to the address of the Board of Revenue North Western Provinces
- (2) Copy of the Board of Revenue's reply No 92V dated 30th January 1889 to the above
- (3) Copy of a Report No 241 E—IX 4 dated 23rd January 1889 by the Commissioner of Excise North Western Provinces and Oudh and its annexures
- (4) Copy of the Excise Manual North Western Provinces and Oudh
- (5) Copies of Circulars issued since the publication of the Excise Manual

miners, I am directed to forward for the information of His Excellency the Governor General in Council, the marginally noted papers regarding the working of the outstill and farming systems in the North Western Provinces and Oudh

2 I am to explain that the papers are sent on without comment, owing to the fact that the reply by the Board of Revenue to my letter of 22nd August was only received yesterday and that in my telegram to you of 24th instant, a reply was promised by the end of the month

3 I am to say however, that the points raised in that report and its annexures will be at once taken into consideration and this Government's views thereon communicated for the information of His Excellency the Governor General in Council with as little delay as possible

No 185—XIII 28 dated 22nd August 1888

From—The Secretary to the Government of the North Western Provinces and Oudh Finl Dept
To—The Secretary to the Board of Revenue North Western Provinces

I am directed to forward copy of a letter No 4394, dated 11th August 1888, from the Government of India, and to ask that the Board will furnish a full report on the points mentioned in paragraphs 1 and 5. The farming and outstill system in these Provinces is exceptional being employed only in thinly populated and forest tracts or on the frontier of native territory, where the distillery system cannot cope with smuggling. A tabular statement of such tracts might be submitted showing the areas under the farming and the outstill systems, the population of these areas, the ordinary retail price or prices per gallon of the liquor supplied, its strength with reference to the London proof standard, the revenue realised from farming and outstill licences, and the incidence per head of the population

2 In both the farming and the outstill system, the checks on the retail price of liquor should be fully stated, whether they are direct or indirect. The wording of the first line of Rule 85 of the Excise Rules (page 53 revised Excise Manual) makes it doubtful whether the capacity of outstills is fixed in all districts, and this should be explained

3 The Board will observe that paragraph 4 of the Government of India's letter requires it to be reported, in respect of each area under the farming or outstill system, why one or other of these systems is considered preferable to the central distilling system. The general reasons have been referred to in the first paragraph of this letter but specific information as to each tract or district is required. With regard to paragraph 5 copies should be given of all existing rules and circulars which are not included in the Excise Manual (1887)

No 92—278 dated 30th January 1889.

From—The Secretary to the Board of Revenue North Western Provinces
To—The Secretary to the Government of the North Western Provinces and Oudh, Finl Dept.

I am directed, in reply to G O No 185—XIII 28, dated 22nd August 1888 and subsequent reminders, to submit the enclosed copy of a report and annexures, as marginally noted, on the working of the outstill and farming systems in the North Western Provinces and Oudh, lately received from the Commissioner of Excise

2 I am to point out that there has been great delay in the submission of the report by the Commissioner of Excise, whose report did not reach this office until 25th instant. In consequence of the Junior Member being on tour, it was impossible to forward the Commissioner's report to Government at once, the slight delay which has occurred in this office being due to the fact that the papers connected with the case had to be sent to the Junior Member's camp. As Mr Robertson is aware that a reply is very urgently required, he desires me to submit the Excise Commissioner's report with the following remarks and to convey his apologies to Government for any shortcomings therein, due to the necessity of transmitting to Government the Commissioner's report with the least possible delay.

3 The Junior Member observes that, although without doubt it was originally intended that the farming and outstill systems should exist only in thinly populated and forest tracts or on the frontiers of native territory, and the Excise Commissioner in the concluding portion of his 3rd paragraph states this to be the case, a glance at the map of the North Western Provinces and Oudh which accompanies the Excise Administration Report for the year 1886-87, and at annexure B of the report now submitted by the Excise Commissioner to say nothing of the Junior Member's personal knowledge of the country, shows that the principle has in some instances been departed from. For example, the Pawayan tahsil in the Shahjahanpur district, and the Bisalpur tahsil in the Pilibhit district, both of which are under the outstill system, in no way come under the definition of thinly populated or forest tracts nor do they adjoin Native States. These and other similar tracts should in Mr Robertson's opinion, certainly be brought under the distillery system, and I am to say that a report has recently been called for from the Excise Commissioner with a view to remodelling the systems of excise prevailing in them.

4 The Junior Member thinks it clear that in the introduction of the farming or the outstill system into local areas in these Provinces, the mistake has generally been made of unnecessarily enlarging the area over which such system should extend. This has been done owing to the fear that smuggling might take place over the border of the outstill or farmed tract into the neighbouring distillery tracts, e.g., the outstill system being properly in existence in A, a thinly populated tract, it is urged that unless it is extended to the adjoining tract B, which may be highly cultivated, there is likely to be smuggling from A to B. It is obvious however, that such an argument if pushed to excess could be made to cover the whole country for the same considerations which would lead to the establishment of the outstill system in tract B, would apply equally to its extension to the adjoining tract C and so on.

5 Mr Robertson has no doubt that the proper system for thinly populated or forest tracts, or for areas bordering on Native States is either the farming system or the outstill system but he would confine these systems to such tracts only, and, moreover, in the case of outstills, would insist on the conditions of Rule 83 (Excise Manual) being enforced. He agrees with the Excise Commissioner that the requirements of paragraph 3 (c) of the Government of India letter No 4394 of 11th August 1888 could not be enforced with any practical success in tracts in which the outstill system is properly established for it appears clear that if the local conditions are such as to make available the agency required for the strict supervision contemplated by the Government of India, the circumstances of the tracts would necessarily be such as to render the distillery system applicable.

6 As regards the consumption of liquor Mr Robertson agrees with the Excise Commissioner in believing that neither the farming system nor the outstill system can be held to cause greater consumption. The fact brought prominently forward by the Excise Commissioner that under these systems the liquor is generally far weaker than that issued from ordinary distilleries should be kept in mind in dealing with his subject.

7 I am to point out that Rule 83, Excise Manual requires that leases of outstills shall state the number of stills concerned, and their capacity while the form of license (Appendix XVIII) contains a condition that the capacity of such stills shall be stated. The Junior Member notices that, although the Excise Commissioner in paragraph 2 declares that this condition forms part of the outstill licenses granted in the districts of Shahjahanpur, Basti and Lalitpur, he is doubtful if it can be enforced. Seeing that the rule in question was framed by the present Excise Commissioner, Mr Robertson does not understand his argument as to its being unworkable, but he is able to say from personal observation that the Excise Commissioner has been misled in making this statement as regards the outstills in Shahjahanpur. During his recent tour in that district and Pilibhit, the Junior Member ascertained that in neither district is any such condition attached to the outstill licenses, and I am directed to enclose, for the information of Government, a copy of a note recorded by Mr Robertson on 14th December 1888, which, *mutatis mutandis*, applies to outstills in Pilibhit as well as Shahjahanpur. In fact, it appears clear that the outstill system as there worked is practically the same as the farming system, no more restrictions being imposed in the one than in the other. Mr Robertson desires to point out that this is of course wrong, but, pending the receipt of a reply to an enquiry which has been made from the Excise Commissioner on the lines of his note of 14th December, he thinks it premature to offer an opinion as to the circumstances under which the conditions of the outstill licenses came to be altered. The Junior Member however, feels bound to bring the matter to the notice of Government in making the present reference.

8 Briefly, the Junior Member is of opinion that the farming and outstill systems can and should be curtailed by eliminating all tracts which do not come within the definition given in paragraph 1 of the Government order under reply, and in the case of outstills would require enforcement of the conditions laid down in Rule 83, Excise Manual, as to the number and capacity of stills.

Copy of a Note, dated 14th December 1888, recorded by the Junior Member of the Board of Revenue, North-Western Provinces, in connection with outstill licenses

Being encamped at Padaria Jalalpur, in Pawayan I sent for the license of the outstill existing here. In many points it differs from the form given in Appendix XVIII of Excise Manual, and it omits altogether, among other matters, the part of Rule 4 Appendix XVIII, which states the number of stills concerned and the capacity of the stills an essential point of the outstill system (Rule 89). The lessee had only one still but he admitted that if he chose he could have more, and that there was no restriction upon his turning out any quantity of spirit that he chose to produce. Commissioner's attention should be called to this and he should be asked how a different form of license to that given in Appendix XVIII has been adopted whether it prevails elsewhere and should insist in future on this form being adhered to wherever the outstill system is in force. In fact it must be understood that as regards every kind of license, District Officers must adopt those forms laid down in Excise Manual, and no others. As regards my note a king about institution of outstills in Pawayan please ascertain when and under what circumstances it was started in the whole tahsil comprising Khotar and Baragaon, and also the same as regards Mohamdi in Oudh. The Pawayan tahsil, except a small portion of Khotar is highly cultivated and presumably Mohamdi is much the same or at any rate is not such a jungle tract as Lakhimpur, where ordinary distillery system is in force.

See also rough plan annexed and ask if localities of outstills and shops were fixed under order of Commissioner and, if so, on what principles.

No 246E—IX 4 dated 23rd January 1889

Fr m—The Commissioner of Excise North Western Provinces and Oudh

To—The Secretary to the Board of Revenue, North Western Provinces

In reply to Board's endorsement No 1312N—V S 60 dated 3rd September 1888,

Annexure A
D B

and enclosures I have the honour to submit the papers marginally noted and to report as follows—

The definition of the outstill system given in paragraph 3 of G O No 4394 dated 11th August 1884 is not quite accurate as far as the North Western Provinces and Oudh are concerned. Outstills* in these provinces are farms of single stills and practically differ from farms only in that a farm ordinarily extends to a whole district and includes scores of stills whereas an outstill ordinarily means a single still at which the rights of manufacture and vend form the subject of a single license.

* See Chapters VII and VIII pages 5 & 55 Excise Manual

2 The number of stills which the licensees are allowed to use under the farming and outstill systems is fixed and the number of shops at which country spirits manufactured under either of those systems can be sold is also fixed but although in Shahjahanpur Basti and Lalitpur the capacity of the outstills is fixed in the license I do not see how the restriction can be enforced and even in these districts in which the capacity of the still is fixed the

† The alcoholic strength is not restricted even under the distilling system in the North Western Provinces and Oudh

number of distillations and the strength at which liquor can be distilled are not and cannot be fixed and it would be useless to attempt to fix them unless a supervising establishment were provided the cost of which would be prohibitive while it would open a door to widespread exaction and fraud. It would in fact be an expensive sham. But although these things are not fixed it by no means follows that the price of outstill liquor in the North Western Provinces and Oudh can be so reduced as to make it other than a comparatively expensive luxury having regard to the low alcoholic strength at which it is ordinarily made and sold and the purchasing power of the mass of its consumers. It will be seen from annexure A that the average strength of the cheaper quality of outstill liquor throughout these Provinces is about 59° below London proof, that in five districts it falls at or below 80 under proof in the Shahjahanpur district it is, at times as low as 95 below proof that is to say the so called liquor contains no more alcohol than a well diluted whisky and soda per.

3 The outstillist it is true, pays no separate still head duty on the liquor which he manufactures, but *per contra*, the outstill license fee is ordinarily far greater than could be obtained for a license coupled with the condition that the liquor manufactured should pay a separate still head duty of Rs 1 per gallon and the difference is practically a still head duty in a lump form. The heaviness of the outstillist's license fee coupled with the cost of materials and management of his still limit the price below which it would not pay the licensee to manufacture or sell outstill liquor. The retail price at which outstill liquor can be sold so as to leave the necessary margin of trade profit is fixed (1) by open competition for the licenses at the excise settlements and (2) by competition with other outstillists. Self interest compels the outstillist to sell dear enough to enable him to pay his way and live and cheap enough to attract customers and to prevent his being undersold by his neighbours, and these after all are the main checks which limit the retail price of liquor under the distillery system also, for there is a wide range in the strength at which liquor is manufactured under the distillery system.

‡ Distillers are allowed to manufacture liquor at any strength they please

In some cases it is issued at a strength of 25° over proof, while in other cases it is issued at a strength below 25° under proof.

A glance at the excise map published with the Excise Report for the year ending 30th September 1887, and at annexure A, will show that in the North Western Provinces and Oudh the farming and outstill systems are confined to tracts which fulfil the conditions mentioned in paragraph 1 of G O No 185—XIII 28, dated 22nd August 1888

4 With reference to paragraph 2 of the same G O the checks under retail price of liquor are indirect checks. The two fold competition above referred to places a limit on the retail price below, which country spirits cannot be made or sold under either the farming or the outstill systems. Settlements under the farming and under the outstill systems are just as liable to break down as settlements under the distillery system, with this difference that a break down is apt to entail more serious loss to the outstill or the farmer than it does to the ordinary distillery vendor.

5 With regard to the outstillers' power to push the sale of his liquor I do not see that he has any more power to do so than a retail vendor under the distillery system. Both classes of vendors can sell on credit, when times are bad all retail vendors whether under the distillery, the farming or the outstill system, are obliged to reduce their prices to the lowest point at which it will pay them to continue their trade, undoubtedly the farmers and the outstillers having so to speak paid their still head duty in advance by means of enhanced license fees, are more liable to loss in bad times than the retailer under the distillery system, and would therefore be interested in continuing their trade even at unremunerative prices for some time, rather than incur the serious loss of throwing up their contracts. But I do not see how they could push the sale of their liquor otherwise than by reducing their prices and giving long credit and these expedients would soon come to an end the remedy would be worse than the disease. I have read in old reports of farmers keeping gangs of touts in order to induce people to drink. I cannot say what may have occurred in former times but I do not think that any such practice exists, or would pay at present. It is true that a farmer or an outstill has a free hand in so far as he is at liberty to distil as much liquor as his stills will turn out and at any strength he can during the year of his contract but the double competition referred to in my 4th paragraph places a considerable restriction on his freedom in this respect, and practically puts him in much the same position as any other retailer who has to pay a license fee which is fixed by open competition and therefore a full fee and also to live by his trade while, as shown in paragraph 4 the outstill and farmer are liable to heavier loss than the licensed vendor under the distillery system in the event of bad times and are therefore, compelled in self defence to realise as large a profit as practicable from their daily sales in other words, to keep the retail price of their liquor at as high a pitch as the demand and the competition of rival vendors will allow them to keep it.

6. Price alone is an insufficient test of cheapness alcoholic strength has also to be considered. Liquor of a strength of 95° under proof when sold at three or four pice per quart bottle, may be quite as dear if not dearer, than fairly strong liquor sold at eight or ten times that price and the bulk of the liquor sold under the farming and outstill systems is generally so weak that the term 'liquor' becomes a misnomer it would, in fact, be more correct to call it 'weak frog'. A small wine glass (two ounces) of Benmore whisky (15.9 under proof) with cold water added sufficient to fill a long peg tumbler (holding 21 ounces) gives 92.7 under proof. Mainpuri country spirits costing (retail) 13 annas the (reputed) quart bottle (20° under proof) with five times as much cold water added gives 90° under proof. This Mainpuri liquor though it is one of the dearest kinds of distilled made country spirits in the United Provinces is not dearer than the bulk of the outstill liquor and out still liquor is far dearer than liquor made under the distillery system in some of the Oudh districts in Rae Bareilly, for instance where distillery made liquor is about 10 under proof, and is sold (retail) at five annas per (reputed) quart bottle (24 ounces).

7 The reason why one or other of the two systems under report is considered preferable to the distillery system will be found stated in annexure B. It is sometimes expedient to substitute the outstill system for the farming system in cases where large capitalists are few and where consequently combination occurs among the few contractors and it becomes necessary to break up the combination by subdividing the farm and so bring the contracts within the reaches of smaller capitalists. On the other hand, cases may occur in which it would be advisable to break up a clique among the outstillers of a particular tract, by amalgamating a group of outstills and settling them in one contract with a single farmer.

8 It will be seen from annexure A that the excise revenues derived from farm of country

	R	
Farms of country spirits	1 65 909	and that the excise derived from both these
Outstills	4 07 907	systems amounts to less than one-sixth of the total
		revenue which is obtained from country spirits in

the North Western Provinces and Oudh. If the farming and outstill systems were abolished throughout the North Western Provinces and Oudh one result would be that in the submontane districts where owing to the moisture of the soil and the malarious climate, the use of alcohol is more or less a necessary of life where the people are generally poor, and means of communication imperfect the villagers would be forced to use illicit liquor or do without what many of them consider to be more or less necessary to the preservation of health and the consequence would be a gratuitous loss of excise revenue, for the cause of temperance would be injured rather than benefited by the change, liquor would be imported from Nepal or other Native States, or else manufactured locally under circumstances which would practically defy detection, and in either case illicit liquor would be obtainable at prices far lower than the

present retail prices, for the manufacturers and vendors would not be under the necessity of paying the heavy license fees which now serve to prevent the retail price of liquor from falling below a well-defined limit

9 With reference to paragraph 5 of G G O No 4394 dated 11th August 1888 I beg to state that no rules concerning the farming or outstill system have been issued since the publication of the revised edition Excise Manual, dated 10th September 1887. As directed, copies of all Excise Circulars issued since that date are herewith submitted. This report has been delayed by the late arrival of a district report

ANNEXURE A

Tabular Statement showing the Tracts under Farming and Outstill Systems in the North-Western Provinces and Oudh Areas under each System, Population and ordinary price per gallon of the liquor supplied, its Strength, &c

DISTRICT	Tracts under farming and outstill systems	Area (in square miles) under each system	Population of these areas.	Ordinary retail price or prices per gallon of liquor	Strength of the liquor London proof standard	Revenue in 1887-88	Incidence per head of population	REMARKS
N W PROVINCES								
ENKA DUN	<i>Farming</i>			<i>R a p</i>		<i>R a p</i>	<i>R a p</i>	
	Kalsi town	2	854	{ 5 8 0 2 12 0	15 U P 20	{ 725 0 0 2 090 0 0	0 13 7 1 1 9	
	Chakrata Cantonments		1 828		48 9			
UTTARA	<i>Farming</i>							
	In parts of Pergunnah Muttra Chatta and Kosi bordering on the Bharatpur State	31 16	107 323	{ 4 8 0 3 0 0	12 39 7	{ 550 0 0	0 0 1	
ORA	<i>Farming</i>							
	Tahsil Fattehabad	241	104 76	1 8 0	{ 0° to 70 U P	1 475 0 0	0 0 2	The District Officer reports that the liquor made varies so much that an average price or strength can be estimated fairly
	Fatehpur Sikri	272	107 21	4 0		1 775 0 0	0 0 2	
	Kheragarh	309	118 194			600 0 0	0 0 1	
	Pinahat	341	1 0 29	3 0 0		1 950 0 0	0 0 3	
TAWAH	<i>Outstills</i>							
	Tahsil Bhartna across the Jamna					200 0 0	0 0 3	
	Tahsil Amalga across the Jamna and Chambal	227 3	44 798	1 4 0	86 4 U P	100 0 0		
BILNOB	<i>Outstills</i>							
	Pergunnah Dhamjur Afzalgarh Bahupura and Najibabad.	755 6	476 980	1 8 0	11 6	13 662 0 0	0 1 3	
MORADABAD	<i>Farming</i>							
	Pergunnah Moradabad 3 shops in the village bordering on Rampur State	15	9 302	(a) 0 12 0 (b) 1 8 0	4 7 16 3	{ 735 0 0	0 1 3	(a) Once distilled (b) Twice distilled
DITTO	<i>Outstill</i>							
	Pergunnah Phakur Dwara	239 02	109,096	1 6 6 1 12 0	58 6 94 6	1 74 0 0	0 0 3	This Pergunnah was under farming system from 1872 to 1883
BAREILLY	<i>Outstill</i>							
	Tahsil Mirganj	151 598	100 939	{ 0 12 0 1 8 0 0 12 0 1 2 0 1 8 0	67 08 98 0 9 0 33 9 30 6	4 690 0 0	0 0 9	The liquor tested was obtained from the town of Mirganj and Baheri
	Baheri	849 198	218 487			11 980 0 0	0 0 10	
	<i>Farming</i>							
	Tahsil Purnapore	478	88,807	0 12 0	{ 73 9 73 2 73 2	9 600 0 0	0 1 9	
ILISHIT	<i>Outstill</i>							
	In parts of Pergunnah Pilibhut bordering on Purnapur and Farai and in Tahsil Bisalpur bordering on Purnapur also on Shahjahanpur district where outstill is in force	278 205 1/2	114,983 11,498	0 12 0 0 12 0	96 0 P 24 8 U P 22 9	8 822 0 0 5 180 0 0	0 1 3 0 0 9	
SHAHJAHANPUR	<i>Outstills</i>							
	Tahsil Powayan	596 64	245 454	1 2 0 0 9 0	60 80 87	13 590 0 0	0 0 11	
ALLAHABAD	<i>Farming</i>							
	Pergunnah Bara Chankhandi	2 151	1 477	0 12 0	72 5	55 0 0	0 0	

Tabular Statement showing the Tracts under Farming and Outstall Systems in the North Western Provinces and Oudh, &c —contd

DISTRICT	Tracts under farming and outstall systems	Area (in square miles) under each system	Population of these areas	Ordinary retail price or prices per gallon of liquor	Strength of the liquor London proof standard	Revenue in 1887-88	Incidence per head of population.	REMARKS
				R : p.		A a p	R a p	
ALLAHABAD	Outstall							
	Bara (Circle Sankargarh)	1 1	21 96	0 12 0	58 80 U P	2 200 0 0	0 1 5	
	Meja (Circles Khen Koraon and Barskhar)	459	134 563	0 12 0	82	4 100 0 0	0 0 6	
HAMIRPUR	Outstalls							
	Whole district	2 289	50 337	0 12 0	68	26 431 0 0	0 0 10	
BANDA	Farming							
	Sub-division of Karwi	1 242	241 158	0 6 0 to 0 9 0	71 9	26,626 8 0	0 1 8	
DITTO	Outstall							
	Remaining parts of the district	18 22	457 450	0 6 0 to 0 12 0	55 9	27,294 0 0	0 0 11	
GORAKHPUR	Outstall							
	Tahsil Maharajganj Hata, Parouha, Deoria and 3 tappas of Sadri Tahsil	3 483 95	1 845 389	0 3 5 to 1 3 5	90 U P 45 2	1 65 280 0 0	0 1 5	
BASTI	Outstall							
	Tahsil Bansi and Domarganj north of Rapti	696	417,838	0 4 6 to 1 8 0	90 40 "	32,540 0 0	0 1 3	
MIRZAPUR	Farming							
	Tahsil Bobartaganj Pergunnah Berhar Agori, B. garh and Singrouli and Dudhi	712 69	226 328	0 9 0 to 0 1 0	7	17 800 0 0	0 1 24	
	Tahsil Chunar Saktegarh							
	Tahsil Mirzapur part of Tajpa Upandh Pergunnah Kantil	713 80	98 461	0 12 0	67 7	6 866 10 8	0 0 1 0 1 04	
	Tahsil Lakia Nangarh Pergunnah Kora Mangror	474 3 1	67 451	0 1 0	42 9	8 666 10 8	0 2 04	
BALLIA	Outstall							
	Tahsil Ballia and Banadih	738 02	632 72	1 0 0 to 1 8 0	91 8 74 8	47 965 0 0	0 1 24	
JALIAUN	Farming							
	Whole district		383 6.5	1 8 0	54 87	16 261 0 0	0 0 8	
JEHANSI	Farming							
	Whole district	1 636 81	361 709	0 1 0 1 14 0 3 0 0	74 49 28	46 009 0 0	0 2 0	
JALITPUR	Outstall							
	Pergunnah Lalitpur	437 51	61 181	(a) 0 4 8 to 0 6 0	96	5 970 0 0	0 1 7	(a) Dobara
DITTO	Farming							
	Remaining 6 Pergunnahs of the district	1 510 913	187,907	(b) 0 3 0 to 0 6 0 0 15 0 to 1 8 0	91 2 72 3	9 986 0 0	0 0 9	(b) Ram
UNMAUN	Farming							
	Whole district	6 000	498 641	3 8 0	77 63	31 741 0 0	0 0 8	
JHARWA	Farming							
	Whole district	5 500	345 629	2 4 0	35	2 725 0 0	0 0 14	
TARAI	Farming							
	Whole district	937 8	206 993	3 0 0	46 1 to 55 9	20 970 0 0	0 1 7	
UNNAO	Outstall							
	Sub-division of Molimdi of Nghanan	393 21	118 610	1 0 0	54 1	14 980 0 0	0 2 0	
UNNAO	Outstall							
	Sub-division of Molimdi of Nghanan	1 56 20	208 306	1 0 0	69 9	21 150 0 0	0 1 3	

Total Revenue 1887-88

R a p
4 07 992 0 0
1,95,909 13 4

Outstalls
Farming

R WALL,
Commissioner of Excise, N W P and Oud

ANNEXURE B

Dehr Dun—Farming system is in force in the town of Kalsi and Cantonment Chakrata since October 1870. Distillery system would be impracticable at Kalsi or elsewhere in the Jaunsar Bawar.

Mutta—Farming system is in force since October 1882 and it is preferable because the tracts in which the system is in force adjoin the Native territory of Bhatnagar.

Agra—Farming system has been introduced from October 1883 into those tahsils which border on the Native States of Gwalior, Dholpur and Bhatnagar. Tahsil Fatehpur Sikri also marches with the farmed tract of the Muttra District and Tahsil Pinahat with the outstill tracts of the Etawah District. Moreover, during the rains the Pinahat and Khairagarh Tahsils are difficult of access owing to swollen rivers crossing the lines of communications and liquor could with difficulty be sent out from the said distillery Etawah. In parts of this district the outstill system was introduced from October 1881, and it is preferable because the tract is thinly populated and borders on the two Native States of Gwalior and Dholpur also because it is inaccessible during the rainy season and because it is always a difficult country for carts to traverse. These afford ample facilities for illicit distillation.

Bygnor—Outstill system came into force in parts of the district from 1881. These tracts are thinly populated and abound with forests.

Moradabad—Pergunnah Phakur Dwar, which was under farming system since 1872, has been brought under the outstill system from October 1882 and three distillery shops of Pergunnah Moradabad bordering on the Rampur State outstilled from October 1884. These tracts are adjacent to the Terai district where the farming system is in force, also Rampur Native State, where liquor is sold cheaper. Besides this the Ramganga River frequently stops communication between the outstill tracts and the distillery head quarters for weeks at a time.

Bareilly—Baheri and Mirganj Tahsils were brought under the outstill system from October 1881 and 1882 respectively. Both adjoin the Rampur State. Baheri also adjoins the Terai where the farming system prevails.

Pilibhit—In Tahsil Purnapur the farming system is in force from a long time, and it is preferable, because the tahsil contains large jungles and the Nepal territory is on its border, also because the population is poor. The outstill system came into force from October 1883 into those portions of Pergunnah Pilibhit which lie on the borders of Purnapur and Terai under the farming system. In the same way the outstill in Tahsil Bisalpur is in force from October 1883 in the tracts bordering on the Purnapur Tahsil, also Pawayan Tahsil, of Shahjahanpur district, where the outstill prevails. Cheap liquor is liked by the people.

Shahjahanpur—In Tahsil Pawayan the outstill system is in force from 1879-80 in the most northern part containing a good deal of forest and bordering on forest on the north, north east and north west thinly populated in parts. At first the system was extended to the whole of Pergunnahs Khotar and Pawayan and eventually to Pergunnah Baragaon (these three forming the Pawayan Tahsil), to Tahsil Jalalabad, in the extreme south of the district, and to portions of Tahsil Tilhar. In 1885, the outstill area was restricted. A further restriction is now under consideration, so that the system will remain in force only in Pergunnah Khotar and the north west corner of Pergunnah Pawayan.

Allahabad—Outstill and farming systems are preferable in the south of the district by reason of the neighbourhood of the Native State of Rewari.

Hamirpur—This district is entirely under the outstill system since October 1881 in substitution of the farming system. The reason why this system is preferable is that the district is a primitive and sparsely populated tract and honeycombed with Native States.

Banda—The whole district has been under the farming system since October 1871. In 1882-83, with the exception of Kirwi Sub Division the district was brought under the outstill system. The reasons assigned for Hamirpur are also applicable to this district.

Gorakhpur—The outstill system was introduced in 1880-81 into those parts of Tahsils Deoria, Hata, Pirouha and Maharajganj which directly border on Bengal and Nepal. In the following year some modification appeared necessary, and the system was extended throughout those four tahsils for the following reasons—

- (1) Suppression of smuggling from over the border
- (2) The great distance of many of the shops from the nearest distillery which amounted in some cases to as much as 60 miles
- (3) The belief of the local authorities (which has since been abundantly justified) that a great increase in revenue would be gained without any injurious effect on the drinking habits of the population. This system was also extended in 1883-84 to the three tappas of the said tahsil which are cut up by overflowing nullas (streams) and are in close and uninterrupted intercommunication with the rest of the outstill areas.

Basti—In 1880-81, parts of this district were brought under the outstill system. The advantages over the distillery system are as follows—

- (1) The tract under the outstill system is the Trans Rapti country in the north of the district adjoining the Native territory of Nepal. The Nepalese have stills all along the frontier they could easily undersell any distillery liquor.
- (2) Revenue rose from Rs. 1,900 to Rs. 33,980 in the first year.
- (3) The Sub Himalayan tract north of the Rapti is damp and malarious and spirit drinking is more or less necessary to health, and the distillery liquor is prohibitive.

- (4) The whole of the tract is intersected with rivers, lakes and mountain streams and communications are defective. The distribution of distillery liquor would be difficult and insufficient which would encourage illicit distillation.

Mirzapur—The farming system has been introduced in Lahsil Robertgunj in 1868, in parts of Chunar and Mirzapur in 1878 and in parts of Tahsil Chakia in 1882. The main reasons for preferring the farming system in the upland portion of this district are (1) the enormous distance from the distillery, often as much as 80 to 100 miles, to the difficulty experienced in travelling over bad roads and across mountain streams, ravines and hills and (2) the proximity to Native States as well as to the many facilities which the peculiar physical condition of the country for illicit manufacture affords.

Ballia—In 1881-82 the outstill system was substituted for the distillery system in Tahsils Ballia and Bansdih owing to the extensive consumption of illicit liquor both smuggled from the neighbouring districts of Shahabad and Saran and manufactured within the district itself.

Jaloun—In this district the farming system is in force since British rule commenced in these parts. The reasons given in the G. O. No. 185—XIII 24, dated 22nd August 1884, apply to this district, the population being a scattered one and the whole of the western border of the district being bounded by Native States.

Jhansi—Since the establishment of the district (1854), the farming system has been in force. The district is surrounded by and interspersed with Native States.

Lalitpur—The farming system was in force throughout the district but in 1881-82 Pergunnah Lalitpur was brought under the outstill system. With the exception of a small portion in the north facing Jhansi and in the south where it is bounded by the Sagar District (Central Provinces) Lalitpur District is surrounded by Native States. It is thinly populated and has large barren and forest tracts.

Kumaon and Garhwal—It is not known when the present system of farming first came into force in these two districts, probably from the date of the conquest of the province. The conditions referred to in G. O. No. 185—XIII 24, dated 22nd August 1884, are applicable to these districts.

Terai—The farming system is in force from April 1871. This system is suitable because the district is thinly populated and covered with forest bordering on the Native States of Rumpur and Nepal. The distillery system was once tried but proved a failure. The climate of the district necessitates the consumption of native liquor which if not available is smuggled.

Kaeri—Outstill system was introduced in the Sub Division of Mohamdi and Nighasan in 1883 and 1887 respectively. This system is preferable in Nighasan because it adjoins the Nepal territory and is divided from the rest of the district by rivers which render the conveyance of liquor from the central distillery difficult and expensive during the rainy season. For the prevention of smuggling the adjoining outstill tracts Tahsil Mohamdi has also been brought under that system. Beside that Mohamdi is situated at a long distance from the sadr distillery and it is divided by the Gamti River.

No. 31 (Revenue) dated 14th March 1889

From—The Secretary of State for India

To—The Government of India

I have considered in Council Your Excellency's two letters Nos. 22 and 23 dated the 22nd January last concerning Excise affairs in Bengal. The former of these letters forwarded a report by Mr. C. E. Buckland upon the Madras and Bombay Excise systems as compared with the system in Bengal, and a proposal from the Bengal Government to appoint an Excise Commissioner on a salary of Rs 2500 to Rs 3000 a month. The second letter forwards seven memorials from Native Associations in Calcutta and its suburbs concerning the outstill system in Bengal.

2 I concur in the view that the Excise administration of Bengal requires detailed revision and skilful control. And in the circumstances, I sanction the appointment of an Excise Commissioner on a salary of Rs 2,500, rising to Rs 3,000, for the period of three years and subject to special report before the end of the third year. I have no doubt that Your Excellency's Government and the Lieutenant Governor will give full weight to the considerations which tell in favour of placing the Excise Commissioner in direct communication with the Local Government, and not in subordination to the Board of Revenue. The former system appears to have answered well in Madras and Bombay, and there is much to be said for giving a selected Excise Commissioner a full authority in Excise matters, subject to the control of the Local Government.

3 The Lieutenant Governor, when forwarding the seven memorials already mentioned, refers to the action taken on Mr. Westmacott's report concerning the outstill system in Hooghly and Howrah, and explains that he cannot decide or report upon the general questions raised in these memorials until he has received the opinions of the Board of Revenue and other

superior Revenue officers. I request that the seven Associations may be informed that I have received their memorials, and that the arguments urged by them are now under the careful consideration of the Bengal Government.

4 In connection with this subject, I desire to remind Your Excellency that, in my Despatch of the 19th April 1888 (No 28 Revenue), I laid down the principles (1) that any extension of the habit of drinking among Indian populations is to be discouraged, (2) that the tax on spirits and liquors should be as high as may be possible without giving rise to illicit methods of making and selling liquor, and (3) that, subject to these considerations a *maximum* revenue should be raised from a *minimum* consumption of intoxicating liquors. In other words, to quote from the report of a Committee appointed by the Government of Madras in the year 1884—

it should always be borne in mind that the taxation of the sale of intoxicating liquors is imposed primarily in order to restrain the consumption of such liquors and not for the purpose of making money out of their sale.

I am confident that Your Excellency's Government will adhere strictly to these principles in any measures which you may think fit to adopt and that you will do all that lies in your power to ensure that they shall be observed by all who are engaged in the work of the Excise Department.

No 98 (Revenue) dated 28th March 1889

From—Her Majesty's Secretary of State for India

To—The Government of India

I have considered in Council Your Excellency's letter Finance and Commerce Department (Excise) No 5, dated 19th ultimo with enclosures concerning the administration of the Excise revenue under the outstill system.

2 I observe that this system obtains over the greater part of —

Bengal,
The Central Provinces,

Assam,
Bihar

and that it is adopted in comparatively small parts of other provinces. I recognise that the evils of this system might be greatly mitigated by—

- (a) the careful limitation of the number of licensed liquor shops,
- (b) the restriction placed on the capacity and working of licensed stills
- (c) the enforcement of a minimum price below which liquor must not be sold

But it appears that the two latter restrictions are not fully carried out in all provinces and I notice that the Local Governments of Bengal and Assam are considering the advisability of partially re-introducing or extending the central distillery system, to the exclusion of the outstill system.

3 The past history of Excise administration in Bengal, the North West Provinces and the Central Provinces affords ground for the opinion that the outstill system was introduced or re-introduced into parts of those provinces because the central distillery system had as then worked, promoted the illicit manufacture and consumption of liquor. But the experience of Madras and Bombay where much attention has been successfully given to Excise matters, shows that the central distillery can be worked so as to keep down consumption and at the same time to enhance the revenue from and the price of liquor.

No 157 dated 25th May 1889

From—The Government of India

To—The Secretary of State for India

With our Despatch No 67, dated 12th March 1889, we forwarded to Your Lordship copy of a letter from the Government of Bengal, containing its views on the questions of the maintenance of the outstill system and the introduction of a system of local option in Bengal. These questions had been raised in certain memorials which accompanied our Despatch No 23, dated 22nd January

last In accordance with the promise made in paragraph 2 of the Despatch of 12th March last, we now forward a series of reports from all Local Governments and Administrations showing the precautions taken, and the extent to which deference is paid to the wishes of the residents of the neighbourhood, before a license is granted to a shop for the sale of liquor

2 In the memorials forwarded with our Despatch No 23, dated 22nd January last, two separate and distinct questions were raised, that of the general abolition of the outstill system in Bengal and that of the introduction of a system of local option alluded to in the preceding paragraph With the general nature of the outstill systems as administered in the several provinces of India and the extent to which they are in force, Your Lordship has already been made acquainted by our Despatch No 50, dated the 19th of February last, to which Your Lordship's reply No 38 of the 28th of March has recently been received, and it is not our intention at present to enter on any further general discussion of this portion of the question As regards Bengal, however, we stated in paragraph 12 of our Despatch that the excise system of that Province "must be still considered to be in an experimental stage," and that we had "requested the opinion of the Lieutenant-Governor on the question whether, instead of giving it a more extended trial, the outstill system should be generally abolished," and upon that opinion as recorded in the letter from the Government of Bengal which accompanied our Despatch of 12th March last, and the considerations upon which it is based, we beg to offer the following observations

3 The proposal to resort to a general abolition of outstills throughout the Province is as pointed out by Sir Stuart Bayley, not a new one In paragraph 14 of our Despatch of the 19th February, we have already called Your Lordship's attention to the fact that since the year 1660 the excise system of Bengal had leaned at one time strongly towards the outstill system, and at another towards the entire suppression of outstills and the substitution for them of central distilleries The table in that paragraph shows that the policy of suppressing outstills which is now under discussion was, more than a quarter of a century ago, deliberately adopted in Bengal An outstill system, combined from the year 1813 in certain parts of the Province with a farming system, had been established as long ago as 1793, and was maintained with but slight interruptions and modifications for about 60 years, before it was condemned as leading in its then existing form to an increasing consumption of liquor with its attendant evils In 1859 the Government accordingly resolved to introduce the central distillery system in supersession of all others, and after four years of controversy peremptory orders were issued in 1863 with a view to giving practical effect to this resolution The result was that in the four years central distilleries increased in number from 96 to 264, and the outstills diminished from 665 to 165

4 Though the outstill system began to recover ground in 1871, the experiment of the general establishment of central distilleries was practically allowed full scope for thirteen or fourteen years by which time it was discovered that it had failed in realising the expectations with which it had been introduced Its weak points were discovered to be (1) the facilities afforded for frauds by distillers in combination with the excise staff, and (2) the temptation given to illicit distillation in outlying districts, to which the transport of liquor from

1 of paragraphs 12 and 13 of our Despatch of the 19th of February

the central distilleries was a matter of difficulty, owing to want of proper means of communication and to the crude quality of the spirit which rapidly deteriorates and does not endure transport, and where the physical features of the country were such that unlawful production could not be suppressed These evils gradually became so apparent, and the opposition to the system gained such strength, that the Government of Bengal although not without much hesitation and reluctance once more determined upon a reversion to the outstill system in all but central and populous places The result was that in 1878-79 the number of outstills had risen to 3,911, while but 91 central distilleries were retained These latter were further reduced by 1880-81 to 22, while outstills had increased to 5,657

5 The effects of this sudden return to a system previously condemned were unsatisfactory the price of liquor was lowered, and consumption increased

A large share of this result was doubtless due to the order of the Bengal Board of Revenue issued on the 4th January 1879 directing that the condition of the license under which the capacity of the outstills was limited should be withdrawn. The evils of increasing consumption due to cheap liquor became apparent, and in December 1883 an Excise Commission was appointed, whose report, presented at the close of 1884, was reviewed by the Bengal Government in March 1886. Stated briefly, the recommendations of the Commission were in favour of the re establishment of the central distillery system in all towns, and the introduction into outlying districts of a regulated outstill system, under which both the minimum price of liquor was to be fixed and its production strictly limited. These recommendations have been practically accepted by the Bengal Government, and their present efforts are mainly directed to working out an efficient excise system upon the lines indicated. The practical problem, on which the fate of the outstill system will in a great measure depend, is whether, under that system production can be effectually limited, or security obtained that no part of the liquor produced shall escape taxation. As we have explained, Sir Stuart Bayley and his advisers are engaged in dealing with this question at the present moment, and, although it has been decided that the outstill system is one that should not be generally adopted, it would in our opinion, be premature to pronounce a final opinion on that system as applied in parts of the Province of Bengal, until time shall have been allowed to the responsible authorities to test by observation the practical effect of the reforms now being introduced.

6 The lessons taught by experience support the conclusion that no one system of excise is suitable for a Province where the conditions are so complex. While, therefore, Sir Stuart Bayley is prepared to give every encouragement to the extension of the central distillery system to all suitable localities, and has recently abolished outstills in the districts of Howrah and Hooghly, he is not prepared to view favourably any proposal for their immediate and general suppression all over the Province. He is of opinion that "the mere abolition of outstills in tracts where central distilleries cannot be introduced would obviously not tend to diminish drunkenness," and that as the whole question of excise is now receiving an exceptional amount of attention, and every effort is being made to improve existing systems upon lines approved and adopted after the most mature and careful consideration, it would be highly impolitic and embarrassing to interrupt the course of the reforms now in progress by such a radical measure of change as that desired by the memorialists. This opinion we fully concur in, we doubt the expediency of uprooting the existing system while it is in process of reform and before it has been shown that a better system can be substituted, and we share the Lieutenant-Governor's hope that "the transition from a system of unrestricted outstills to one of rigid regulation" in those tracts to which experience has shown the outstill system to be most suited, may be attended with satisfactory results.

7 Turning now to the second and wider question raised by the memorialists, namely, that of local option, we are led by a careful consideration of the subject in all its bearings to the conviction that, under the circumstances which now exist, no such system could be successfully administered in any part of India. Any scheme of "local option" pre-supposes the existence of a highly developed system of local or municipal institutions, to which representatives are elected by the mass of the people and in which all conflicting interests command their due share of attention. In the communities in which such institutions are to be found, the necessary control over the actions of the representatives is secured by the right of periodical appeal to the judgment of the people. In India there is no representation of this character: the electoral system, so far as it has been introduced, rests upon the narrow basis of a restricted franchise and large masses of the people and those the least able to make their voices heard are without representation of any kind. No effective check could, therefore, be placed upon the capricious exercise of the power of granting or refusing licenses if it were entrusted to Municipal Committees or Local Boards.

8 "The peculiar conditions of society are," to use the words of the Lieutenant-Governor of Bengal, "such that it is altogether impossible to delegate to local bodies the power of dealing with the complex and difficult problems

connected with Excise administration. In the first place, it is not allowable for members of the Muhammadan community to openly countenance or tolerate in any way the consumption of spirituous liquors. The use of spirits is forbidden by the Koran, and the representatives of this community would undoubtedly, were it in their power, uniformly declare against the grant of licenses to sell alcoholic stimulants. And again, notwithstanding that many Hindu gentlemen are entirely free from all prejudice in the matter, the general feeling amongst them is adverse to the consumption of spirits, and they would in most instances join with the Muhammadans in negating proposals to grant licenses. On the other hand, the lower classes who habitually resort to stimulants, and who seldom use them in immoderate or injurious quantities but in many cases as an antidote to the climatic influences to which they are exposed, are entirely unrepresented upon Municipalities and District Boards, and would, were their supply of liquor removed, be undoubtedly forced to have resort to illicit distillation and consumption. We are led by these considerations to the conclusion that it is altogether chimerical to expect that the lower classes could, by the removal of liquor shops, be driven to habits of strict temperance, and that the Government would be guilty of a dereliction of duty if it were to permit the creation of the class tyranny that would inevitably result from the adoption of a system of local option.

9 We fear that the advocates of temperance in England who press for the adoption of this system of administering the liquor traffic, are not well informed regarding the peculiar structure of Asiatic society in general, and of Indian society in particular. To attain even a partial success "local option" demands a certain homogeneity of character, tastes and moral standards in the community into which it is introduced. In India this condition does not exist, society is not so much an aggregation of individuals as of classes, and, moreover, of classes whose habits, opinions, and views of right and wrong are widely divergent. On such elected bodies as exist there are no representatives of the great mass of the people, and if the licensing power, unaccompanied as it would be with any kind of responsibility, were entrusted to Municipal and District Boards, it seems very probable that it would be exercised without much forbearance or regard for the susceptibilities of those chiefly interested. It is idle to expect the difficult problem of the administration of the liquor traffic to be solved by the votes of representatives who are subject to these disabilities, and, in our opinion, no system of "local option" could be devised that would not, under the conditions that have to be dealt with, be doomed to failure.

10 Your Lordship is aware that even in countries where no violent differences of social habits and tastes exist, where representation is fully developed and political life most active, attempts to enforce abstinence under penalties have not been altogether successful or useful to the cause of morality, and we have little hesitation in coming to the conclusion that such attempts would be wholly unsuited to the existing conditions of this country, and that, even if representative institutions were more completely developed than they are, it would be exceedingly unwise to make India a theatre for experiments of this nature. These grave difficulties, which are not absent even in the most advanced cities of the Empire, would be especially felt in the smaller municipalities and outlying districts.

11 But while fully convinced of the impracticability and impolicy of introducing, or attempting to introduce, now or within any measurable distance of time, into this country any general system of local option, we are of opinion that no genuine expression of public opinion should be ignored in deciding whether a liquor license shall be given or not, and particularly in determining the location of a shop. To enable us to place accurately before Your Lordship the facts regarding the extent to which deference is now paid to local public opinion, we called for information from Local Governments bearing upon this aspect of the case. A brief summary of this information is now given.

12 In the district of Ajmere Merwara, although no special rules have been drawn up upon the subject, the public in the vicinity are consulted as well as the police authorities previous to the opening of a new liquor shop, and the District Magistrate in his capacity of Excise Collector is the authority under whose permission all such shops are licensed.

13 The wishes of the residents of the neighbourhood are similarly con-

sulted in Coorg, in which Province it is stated that, since 1886-87, 35 shops have been closed with a view to checking an undue disposition to drink among the people, while only one new shop has been opened.

14. In the Hyderabad Assigned Districts the number of liquor shops is fixed for each district by the Deputy Commissioner in charge. No remonstrance regarding their location has apparently been ever received, though, "if it were, it would," we are assured, "undoubtedly meet with full consideration."

15. The Chief Commissioner of the Central Provinces reports that although, in his opinion, it is only in one or two of the larger towns in which there exists an educated community whose opinion is of any weight or consequence, nevertheless, if the residents in any locality were to petition for the closing of a shop, the local authorities would give attention to their wishes. But, it is added, that here, as in the Hyderabad Assigned Districts, no instance of such a petition can be recalled. The opening and closing of shops is left entirely to the discretion of the Deputy Commissioners who are also the District Magistrates, and the excise authorities have no immediate voice in the matter.

16. From Burma it is reported that proper weight is always given to the expressed wishes of the neighbourhood concerning the location of liquor shops, though no rules have been issued upon the subject. The Chief Commissioner cites several instances which have come under his own personal observation of licenses refused or withdrawn in deference to the wishes of local bodies, and states that they might easily be multiplied upon a reference to the district authorities.

17. There is no separate Excise Department in Assam; the Deputy Commissioners and Magistrate having the control over matters of excise within their respective jurisdictions, under the general superintendence of the Commissioner of the Division in the Assam Valley, and the Commissioner of Excise (who is also the Inspector General of Police) in the rest of the Province. Representations against the establishment or maintenance of shops, though rare, are on record, and the Chief Commissioner reports that they seem always to have received the very fullest consideration. It is stated that "Agents of Tea Gardens have sometimes a word to say for or against the establishment of a shop in a particular locality." We may add that the Chief Commissioner has been requested to make a careful enquiry into the cases referred to in the letters which accompanied Your Lordship's Despatch No. 13, dated 31st January 1889, regarding the alleged facilities for drinking afforded to, and increase of drunkenness among, tea garden labourers, and the opening of outstills and shops in spite of the protests of planters.

18. In Bengal more specific instructions have been issued for the guidance of the responsible officers in such matters. They have been instructed, in the circular quoted in paragraph 2 of the letter from the Government of Bengal, which forms one of the enclosures to this Despatch, to ascertain and to consider, though not necessarily in all cases to conform to, local opinion. Where municipalities exist, the Board of Revenue has been specifically directed to see that the Commissioners shall always be consulted, and remonstrances made by local bodies against the selection of the site for shops are never disregarded without good reason. It is further particularly ordered that, save for special cause, no liquor shops shall be opened near market places, schools, factories, and other places where they are likely to afford more than usual temptations to drink, or to offend public feeling.

19. In the North-Western Provinces, although, as in most of the preceding cases, no rules exist requiring that the opinion of local bodies should be obtained upon the licensing question, the excise regulations provide that opportunity shall be given to zemindars and neighbours of objecting to the position of shops, and any representations made by them or by local public bodies receive attention.

20. The excise rules of the Punjab distinctly lay down that no shop shall be opened in a village the inhabitants of which object to its establishment, and as a consequence the Lieutenant Governor reports that various instances have occurred of the refusal to grant or renew licenses on these grounds. Nor is a single instance recalled in which a shop has been opened in opposition to the wishes of the inhabitants. The District Magistrate is here also the local head of the Excise administration, and no shops are opened or closed without his knowledge and concurrence.

21 The report of the Madras Government shows that remonstrances against the establishment of liquor shops are of rare occurrence, but when received, enquiry is made, and such attention as may appear reasonable is given to them. It is stated that but few new shops are now opened in the Presidency, and the number of those licensed is being rapidly reduced. In the majority of places in which there are shops public bodies do not exist, and where they do they can in no sense be called representative. The Magistracy here, as elsewhere, are invested with the licensing authority.

22 Sanction to the licensing of shops in Bombay is only given after enquiry made in the districts by the Collectors, and in the island of Bombay by the Commissioner of Police. No complaints have apparently ever been received that representations made in the matter have not received the fullest attention. But it is pointed out that, as a rule, the inhabitants of that Presidency are not sufficiently interested to stir in the matter uninvited and, "if invited, would simply become the tools of wire pullers on each side."

23 These facts, and the reports from which they are taken, will, we trust, afford Your Lordship sufficient assurance that local prejudices and feeling in the matter of the licensing of liquor shops are not lightly disregarded, and that safeguards are, as a rule, imposed against their establishment in localities where they might prove a source of annoyance to the neighbourhood, or in such numbers that they might unduly facilitate drinking. It is to the issue of general instructions for the guidance of district officers in dealing with excise questions, rather than to any scheme of local option that we must look, under the conditions of society in India, for the improvement of the Indian system of excise. With this view we shall forward a copy of this Despatch and its enclosures to all the subordinate Governments. Looking to the difficulties that would attend any attempt to suddenly introduce uniformity of practice over such a vast area as India, we have not thought it desirable to issue specific instructions on the subject at the present moment. The facts now brought together will enable each Government to learn what other Governments are doing, and to introduce such measures as may appear best suited to local conditions. The procedure adopted in Bengal, where distinct instructions have been given to the licensing officers to ascertain and consider local opinion, and where directions have been issued that, where municipalities exist the Commissioners should be consulted in determining the location of shops, might perhaps be generally followed with advantage, but beyond indicating our view to this effect, we prefer to leave the settlement of details to the several Governments. We shall, however, continue to give our attention to the subject, and we hope that it may hereafter be found possible to frame general rules, which Local Governments can supplement by the issue of instructions adapted to the special requirements of each province or locality.

No 1-0-27 E dated 19th February 1889

From—H J S COTTON Esq. Officiating Secretary to the Government of Bengal

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of the orders of the Government of India No 496, dated 25th January 1889, in which the opinion of the Lieutenant-Governor is invited on the following questions—

- (1) whether the outstill system, instead of being given a more extended trial, should be generally abolished, and
- (2) whether a system of local option, as advocated by certain Associations, should be introduced in Bengal

2 In reply I am to say that the first of these questions has always been a subject of burning discussion in Bengal, and the Lieutenant-Governor considers that it will be impossible to give any answer to it, without considering historically the policy which has been followed from time to time in the management of the excise on country spirits in these Provinces. The record of experience will be a more useful guide to future action than any expression of opinion based only on theoretic or abstract grounds. A full historical sketch will, I am to say, be found in the Report of the Bengal Excise Commission of 1883-84, to which reference is invited for a complete exposition of the Bengal Excise policy, both historically and otherwise, and the Lieutenant-Governor therefore bids me to confine myself in this letter to a summary, which will bring into bold relief the important features connected with the changes made.

3 Under Regulation XXXIV of 1793 an outstill system was established, and a daily tax

levied on each still at rates varying according to the importance of different localities. Under Regulation X of 1813, sudder or central distilleries were established at the head quarters and in large towns of 21 districts, but the experiment was pronounced unsuccessful and in a very few years most of them were abolished. By this Regulation outstills situated beyond 8 miles from a sudder distillery were to be managed as before, but authority was also given to farm the exclusive right to manufacture and sell spirituous liquors for any period not exceeding one year. Under Regulation VII of 1824 the limitation of farms to a term of one year was rescinded, and the farming system in other ways extended and strengthened. The result of this Regulation was that the whole Province was soon practically let in farm. At first the revenue increased, but it afterwards fell off from 9 lakhs in 1829-30 to 18½ lakhs in 1834-35. This collapse in revenue was followed by the appointment in 1840 and 1844 of two Abkari Commissioners, whose jurisdiction was confined in Bengal Proper. These appointments, again, were abolished in 1852 and 1853, but the system of excise, whether administered under special Commissioners or the ordinary staff of revenue officers, did not change, and as a rule was out still, which a few sudder distilleries only maintained where they had previously existed. The farming system continued all along in Behar and Chota Nagpore.

4 It may be said at once that the farming system, which remained in force in those portions of the Lower Provinces where drinking is most prevalent for nearly half a century was a thoroughly bad one. Every encouragement was given to drinking for the more shops open, and the greater the consumption of liquor, the larger was the farmer's profit. Both from the revenue and moral point of view it is a system to be condemned. The management of the outstill system was also very unsatisfactory: shops were multiplied, and the result was too often the simultaneous increase of drinking and of the excise revenue. These evils were so apparent that it was resolved by Government in 1859 to introduce the central distillery system in the place of all others. It was pointed out that the existing system of outstills was objectionable because it involved no minimum rate of duty—indeed had no fixed excise on spirits at all—because much of the general dissatisfaction with the abkari system which existed had arisen from the outstill practice, and because that system looked for a revenue rather to a very large number of spirit shops and a great consumption than to a high tax and discouraged consumption. A long controversy then ensued. The objections to the general introduction of the central distillery system—objections which as it will be seen, experience has shown to be valid—were forcibly brought to notice, but they were overruled, and in 1863 peremptory orders were issued directing that outstills should be generally abolished and central distilleries established in their place. When these orders were passed there were 96 central distilleries and 6855 outstills in the Province; four years later the number of outstills had been reduced to 165, and the number of central distilleries increased to 264.

5 The change of policy upon which the Government of India have now called upon the Lieutenant Governor for an expression of opinion was therefore deliberately adopted more than a quarter of a century ago. The experiment of the general abolition of the outstill system has been tried. For a period of thirteen or fourteen years it was allowed full scope and the records of Government contain the amplest evidence of the effect produced. The Minute recorded by Mr A. Money C. B. Member of the Board of Revenue dated 25th January 1875 upon certain memorials which had then been presented against the Excise administration of Bengal, contains the following remarks—

"In 1859 the Government determined to extend the sudder distillery system as the best mode of maintaining a proper equilibrium between the real demand for liquor and the means for its supply. The theory of this system is perfect. Every ounce of liquor consumed pays duty before it is offered to the public. The rise or fall of the demand is as correct in its indication as are the changes in a barometer, and according to such should the duty be regulated. The rate of duty becomes the best and proper check against undue facilities for drinking. It logically follows that no necessity exists for imposing any limit on the number of shops. The rate of duty provides the necessary check.

The theoretic advantage of a central distillery system was therefore fully appreciated, but Mr Money went on to explain that the system had not fulfilled the hopes of those who had insisted on its extension throughout the Presidency. Perfect in theory it was found to have two weak points in practice—the facilities it affords for fraud and the temptations and comparative immunity it holds out to illicit distillation. It is impossible to prevent combination between the members of the Excise staff and the distillers and shopkeepers. It is a simple and easy matter for instance to pass out of the distillery 50 gallons of spirit, taking duty on only 40 gallons and entering only 40 in the books, the profit on the odd 10 gallons being divided between the officer in charge of the distillery and the shopkeeper, or it is an equally simple process to enter the whole of the 50 gallons in the register but at a strength much below the real strength, and to levy the duty on the registered strength and divide the profit on the margin which has escaped taxation. On the other hand illicit distillation continues practically unchecked: the revenue authorities have to trust almost entirely to the police, and experience has proved that the police are of very little use as abkari detectives. Illicit distillation is usually carried on indoors, and the sale of the liquor in most cases proves nothing, as the distiller is the shopkeeper licensed by Government. It was shown by careful enquiry in 1868 that in a very large number of shops, the details of which were specified in the report submitted, the amount of duty paid liquor sold was insufficient to give a profit to cover the license fees and other expenses, and as it may be presumed that the liquor sellers did not carry on their business at a loss, the conclusion is inevitable that most of the liquor which they sold was smuggled.

6 The extent of frauds committed by distillery officers under the central distillery system is discussed at some length on pages 54 to 57 of the Report of the Bengal Excise Commission. Many of the distilleries were situated, at great distances from either district or sub-divisional head quarters, in outlying jungle tracts and practically out of the reach of all effectual supervision. The duty on the spirit manufactured was many times the cost of production, and it is not surprising therefore that distillery and excise subordinates combined almost everywhere to defraud the revenue by passing out the spirit either duty free or on payment of less than the proper rate. The records of every year are full of cases in which the officers in charge of distilleries were convicted and punished and there can be no doubt that the number of frauds detected was very small compared with those not found out. The Commission, by careful calculation and enquiry into the statistics of the number of gallons which paid duty and passed into consumption during the year 1875-76, ascertained that the amount of spirit fraudulently sent out from central distilleries in that year could scarcely have been less than 340,000 gallons, and may have amounted to as much as 560,000 gallons, and that the revenues were therefore defrauded of an amount varying from Rs 7,70,000 to Rs 12,70,000. There can be no doubt that frauds to a similar extent were perpetrated during every year of the central distillery system. The Board of Revenue furnished elaborate comparative statistics in 1870 which showed that during the previous ten years the revenue receipts were 55 or 60 lakhs less than they would have been under the system which the central distilleries superseded. The whole of this loss of revenue may be attributed to the collusion of the lower excise officials with the manufacturers.

7 The prevalence of illicit distillation during the central distillery period is no less conclusively established. The Commission came to the conclusion which is supported by evidence recorded in their report that, especially in the mohwa-producing tracts, there was much illicit distillation during the period in which these tracts were exclusively supplied from central distilleries. They considered that there was extensive smuggling along various parts of the frontier. They were indeed of opinion that the harm done by illicit distillation and smuggling was less than the injury caused to the revenue by the illicit practices in central distilleries. But they pointed out that the demoralisation occasioned by the prevalence of illicit distillation and smuggling was much graver than a mere loss of revenue, and they have shown with great force and justice that among the greatest evils connected with the prevalence of such illicit practices in India are the dangers of abuse of power on the part of the preventive and detective establishments employed to restrain them, and the opportunities which are afforded to harass and oppress innocent people.

8 The evils which are described by the report of the Excise Commission were sufficiently obvious at the time to the district officers by whom the distillery system was worked, and who saw its defects and they remonstrated with such persistence that the opposition to the system grew stronger and stronger until under Sir Ashley Eden's administration, it was almost entirely swept away and the outstill system substituted. The orders for the abolition of the old system were very gradually and reluctantly passed, but when once a change in policy had been definitely established the pendulum soon swung to the very other extreme. The principle was laid down by Mr Alonzo Money that the sudder distillery system should be adopted in towns and the outstill system in the interior with strict precautions against the tendency of the latter to multiply outstills in the interior and against the tendency of the former to increase shops in towns. And so Sir George Campbell, while he was not fully prepared to admit that the central distillery system had failed from faults inherent in it, or that it was expedient to return to the monthly duty system in its old form, expressed his readiness, so long ago as in 1871, to consider any recommendations that in specially remote and thinly populated tracts one or more stills should be licensed at a monthly fee, which would cover a fair duty on all the spirit that such stills could turn out. In a similar way Sir Richard Temple acknowledged in more than one Resolution that the outstill system had been found better adapted than central distilleries to outlying parts of the country. In accordance with these views the number of central distilleries had been reduced from 257 the number in 1868-69 to 211 in 1877-78, and the number of outstills had increased during the same period from 221 to 862. But the orders of 1877 which directed that sudder distilleries should be maintained only at central and populous places, and that outstills should be introduced beyond this radius, immediately produced a more marked effect. The very next year the number of outstills had increased to 3,911, and the central distilleries were reduced to 91. In 1880-81 there were only 22 central distilleries left in Bengal while the outstills had increased to 5,657.

9 While avoiding one error the Excise administration of these provinces has thus fallen into another. There can be no doubt that the abolition of the central distilleries was followed in many places by an increase in the consumption of liquor. The Government was not unaware of this tendency, and steps were taken in 1880-81 to effect a reduction in the number of outstills. By 1884-85 the number had been reduced to 3,747, but the evil was so great and urgent, and the price of liquor had been so obviously cheapened by the extension of the outstill system, that it became necessary to take special measures to remedy the evil and with this object the Bengal Excise Commission was appointed in December 1883. The report of this Commission is a landmark in the history of Bengal Excise. It was submitted to Government towards the close of 1884 and was reviewed by Sir Rivers Thompson's Government in a Resolution dated 10th March 1886 from which it will be convenient to make the following extract:

"6 The special object of the appointment of the Commission was to ascertain the causes of this increase and to suggest means by which they might be removed and their enquiries were directed mainly to these points. In their opinion the primary cause of the growth of the habit of

drinking among the people is the influence of social, moral, religious changes in relaxing the restrictions which had previously kept large classes from indulging in spirituous liquors, but there have been other minor causes without which consumption could not have developed as it is seen to have done. Increase in the purchasing power of the consuming classes is assigned as a reason for some portion of the increased consumption but the greater part of it must be otherwise accounted for and the Commission enumerate the following causes —

- (1) The suspension in 1878 of the long established rule limiting the capacity of stills thus enabling the distillers to produce from their large stills greatly increased quantities of liquor at greatly reduced prices
- (2) The excessive number of shops that have been licensed total population and area having alone been considered although the proportion of the consuming population to the total population varies greatly in different districts
- (3) Improper selection of sites for shops

9 The recommendations which the Commissioners make for removing these causes of increased consumption and for remedying minor evils incidental to the present system, may be summarised as follows —

- (1) Central distilleries should be re established in all large towns at the head quarters of districts in which there is a great demand for country spirit
- (2) In other towns the stills should be grouped within one enclosure outside the inhabited parts of the town and care should be exercised in the selection of the retail shops within the town supplied by these stills
- (3) In each district a maximum aggregate capacity for all outstills should be fixed and the number of outstills and size of each still should be determined with reference to the maximum aggregate. All stills holding more than 10 seers should be of metal and should be registered and stamped by the Excise authorities. The upset price of each still should be proportionate to its capacity and should be calculated on the basis of the duty (at a rate fixed by Government) which could be levied on its outturn at a given strength
- (4) The aggregate capacity of the fermenting vats allowed to each still should also be fixed
- (5) A minimum price should be fixed for the cheapest sort of liquor according to the circumstances of each district and the prices now prevailing. On this subject Mr Reily dissented from his colleagues
- (6) Excise establishments should be reconstituted on a more liberal scale

10 On the various recommendations made by the Commission on minor points it is unnecessary to dwell. It is sufficient to say that the principles laid down by the Excise Commission have almost without exception been accepted by Government. The elaborate enclosures which accompanied my letter No L^P 5 dated 6th December 1888, will show how far it has been found possible to give effect to them during the past 2½ years. In the face of all the difficulties which must everywhere accompany the introduction of a new system it cannot be said that all the restrictions recommended have as yet been successfully imposed but it may be fairly urged that great improvements have been effected that the principle has definitely been established that the distiller, under the outstill system is not free to brew as much spirit as he likes, and sell it whenever he likes, and that the levy of duty as well as the conditions both of distillation and sale are carefully regulated with reference to the existing local demand. The system in force is in fact a system of regulated outstills and as the Excise Commission have been careful to explain if the producing capacity of the outstills is limited and the revenue paid on each outstill is calculated in proportion to its capacity there is little real difference in principle between such a system and the system of central distilleries.

On the other hand the obvious advantages of the outstill system in repressing frauds and illicit distillation are retained. It has been pointed out by the Excise Commission that almost all the abuses connected with the management of the central distilleries disappeared with their abolition in outlying and imperfectly supervised tracts. There may be some openings for corruption at present but they are comparatively small and detection is much more easy with even moderately watchful supervision. The outstill holder is urged by the strongest motive of self interest to do all in his power to put down illicit distillation while the retail vendor under the central distillery system, was often himself the chief illicit distiller.

11 The success of the present system of regulated outstill distillation must, however, entirely depend upon whether it is found possible to limit the size of the stills and vats. The Lieutenant-Governor has already observed that, unless the experiment of limiting their capacity or, in other words, of restricting the amount of proof spirit to be distilled in a month in each outstill, can be successfully carried out, he is unable to see how the outstill system can fail to degenerate into the old indefensible arrangement under which the outstill holder becomes a farmer pure and simple with full power and every inducement to cheapen his liquor and increase the consumption thereof to the utmost possible extent. He has freely admitted that unless by some means the outturn of liquor from the outstill system can in practice be restricted, it will be exceedingly difficult, if not impossible, to justify the continuance of the system. The regulation of the outturn and the levy of a proportionate duty on it are therefore the main points to which the efforts of the Government of Bengal and of the officers employed under Government in carrying out its excise policy are now directed. Such regulation is deemed by some to be impossible, by others it is thought to be neither impossible nor even very difficult. But difficult or easy, it is the point upon which the maintenance of the system turns.

12 The Lieutenant Governor is convinced that the repeated changes which have been

made in the system of excise in country spirits are most injurious, and that no exclusive system can be adapted to these Provinces. He desires me to express his emphatic concurrence with the following remarks recorded in paragraph 102 of the Report of the Excise Commission —

At the best every system of excise that has yet been devised has evils inherent in it, and dangers which have to be constantly guarded against. There is no system either unobjectionable in theory or faultless in practice and all that can be done is to adopt for each place the form of taxation and manner of working which may seem best suited to it, and most likely to check avowed consumption without giving an irrepressible impetus to unlawful practices. This conclusion has forced itself upon the Commission as the main outcome of their enquiries and it has been clearly indicated throughout this report but they think that it cannot be stated too strongly and scarcely repeated too often. For in looking back over the management of Excise in Bengal since 1790 nothing comes out more clearly than the mischief caused by the belief that the particular system in favour at a given time was the one perfect and universally applicable system, and by the determination of its supporters to introduce it everywhere and at all risks.

The central distillery system failed, because it was indiscriminately applied to all parts of the country without proper means of supervision, and no better success was obtained when outstills were introduced with equal indiscrimination and equally without proper check and control. It was with due regard to previous experience, and the recommendations of the Commission that the cardinal principle was laid down by Sir Rivers Thomson's Government that 'an outstill system properly regulated is the most suitable for the country in general but where special means of close supervision exist and a large drinking population is found in a small and well defined area, central distilleries in which alone a uniform tax can be levied on spirit according to its strength should be established'. Under these instructions no uniform system has been adopted but different systems have been applied which vary with the conditions and circumstances of different parts of the country. The tendency to which Sir Stuart Bayley has always given every encouragement is to extend central distilleries to every locality favourable to their introduction. The number of distilleries and distillery shops has increased from 21 and 479 in 1844-45 to 25 and 570 respectively in 1887-88. It is now in contemplation to gradually replace the outstill system by central distilleries throughout the whole tract of country in the immediate neighbourhood of Calcutta.

13 These observations in which the history of the past has been reviewed and the present excise policy of the Government has been briefly described will, the Lieutenant Governor trusts be found to furnish a sufficient answer to the first of the specific questions raised in your present letter. Sir Stuart Bayley is not prepared to look favourably on any proposal for the immediate or universal abolition of the outstill system in these Provinces. He is not in a position to suggest the general introduction of any other system in its place. Experience has decisively shown that the re-introduction of the old central distillery system, as it was worked in rural tracts, would produce demoralising results which are certainly not less injurious to the country at large than are the evils of the outstill system. The mere abolition of outstills in tracts where central distilleries cannot be introduced would obviously not tend in any way to diminish drunkenness. The whole question of excise is now receiving an exceptional amount of consideration both at the hands of Government and from the Revenue officers entrusted with the administration, the supervision of the settlements of excise shops for the ensuing year—a process which includes enquiry into the number of outstills to be licensed, the specific locality to be fixed upon for each outstill, the restrictions to be imposed on each outstill as regards still and vat capacity, the upset prices to be fixed in order to assimilate the rate of fee to the rate of duty payable on distillery liquor in the neighbourhood, and the minimum price to be sanctioned for retail sales,—has been imposed on a specially selected officer of standing and experience in excise matters, and the appointment of a Special Excise Commissioner in Bengal has been recommended to the Government of India and the Secretary of State with immediate reference to the necessity of enforcing organisation in the management of this important department. The moment would, therefore in the Lieutenant-Governor's opinion, be very inopportune for venturing upon any new departure in the administration. Every effort is now being made to improve existing systems on the lines of a policy accepted and approved, a large increase of expenditure has been incurred in the revision of distillery establishments and proposals are under consideration for further strengthening the special Excise preventive staff which is now too weak for efficient control. It has already been reported to the Government of India that the transition from a system of unrestricted outstills to one of rigid regulation admits only of gradual accomplishment but that the facts in the possession of this Government afford good ground for believing that it may be worked to a successful issue. The interruption to these reforms which would be occasioned by any such radical measures as the general abolition of the outstill system with nothing better than central distilleries to replace it in all localities, would create embarrassment and difficulties the end of which it is not easy to foresee.

14 Turning now to the second question raised in your letter, I am to say that the Lieutenant Governor is convinced that it will not be possible to introduce into Bengal any such system of local option as has been advocated by the Associations who have presented memorials to the Secretary of State. The peculiar conditions of society in this country are such that it is altogether impossible to delegate to local bodies the power of dealing with the complex and difficult problems connected with Excise administration. In the first place it is not allowable for members of the Mahomedan community to openly

countenance or tolerate in any way the consumption of spirituous liquors. The use of spirits is forbidden by the Koran. As a matter of fact Mahomedans in Bengal are, as a rule, very abstemious, and the upper classes rarely, if ever, indulge in drinking. The representatives of this community would undoubtedly, if it were in their power to do so, declare absolutely for the prohibition of all alcoholic stimulants. It would be incumbent on them by the tenets of their religion to do so. A Mahomedan gentleman although he may tolerate the consumption of spirits by others when he is not responsible for its repression, could not venture to rise in his place at a meeting of a Municipality or District Board, and authorize the establishment of a liquor shop anywhere or under any restrictions. Similarly in the case of Hindoos who are not actuated by any religious sentiment from dealing fairly with excise questions it is no less the fact that the upper classes of the community who from the nature of the case, can alone find representation in local bodies are equally precluded from openly countenancing the establishment of shops for the sale of liquor. Notwithstanding that many Hindoo gentlemen are without prejudice in regard to spirit drinking amongst themselves and will occasionally indulge in private it is a matter of notoriety that public opinion on the subject runs so strongly amongst them that one and all of them including those who drink in private would object in the same manner as the Mahomedans would do to any proposal for licensing a spirit shop. The influence of public opinion operates almost as strongly within the Hindoo community in this respect as does the direct teaching of the Koran upon a Mahomedan. If, therefore, power without responsibility is entrusted to local bodies, whether Municipalities or District Boards consisting as such bodies must do of a large majority of Hindoo and Mahomedan gentlemen there can be no doubt but that the lower classes who are not represented but who habitually use stimulants would be driven to the consumption of illicit liquor, and the whole system of excise administration would be thrown into confusion. This condition of things is not likely to be materially modified for many years.

15 It is necessary for the Government to guard against any such class tyranny as the introduction of local option in this country would infallibly create. There is a certain proportion of people in Bengal—fortunately a proportion much less than obtains in most other countries but still considerable—who are accustomed to drinking and whose craving for stimulants must be satisfied. 'It is,' as Mr Money wrote in the Minute which has already been quoted in this letter, "mere foolishness to expect that a certain proportion of the people of this country will not continue to use stimulants, or that the Excise revenue will not increase. As the upper classes adopt more and more European habits we must expect to see them take the bad with the good and probably at first even more of the bad than of the good while as the position of the lower classes improves as agricultural produce yields a better price to the cultivator and yearly the number increase of men women and children who earn a livelihood such as they never dreamt of in mills and factories, there will be a larger consumption of everything the mass of the people care for. They will wear more clothes they will eat more food and they will drink more liquor. Any attempt to enforce sobriety in a country where illicit distillation is so easy and so difficult of detection would be a failure. All we can do is to limit ourselves to supplying the demand and not to create it to open no new shops except on proof that they are required to meet an existing want and to act on an honest recognition of the truth that the Excise revenue is a very small matter in comparison with the comfort and well-being of the people.' It is not the case with the great bulk of the lower classes who habitually use stimulants that they drink only for the purpose of intoxicating themselves. The statement is frequently made but it is not more true than it would be if applied to similar classes in England. If, however, this were the case, it would still be impossible to enforce sobriety by the prohibition of drinking and were it possible the risk must always be great that those who are used to drink would be driven from the comparatively innocuous spirit of the country to the consumption of more injurious drugs. It is mainly for the protection of the labouring classes, who are accustomed to some stimulant that it is incumbent on the Government to retain its authority over the liquor traffic and while regulating consumption by every means within its power, not to deny altogether to the unrepresented masses the opportunity of satisfying their reasonable craving. It cannot be expected that local bodies would be in any degree representative of the classes who are affected by local excise measures. To entrust the Excise administration of the country to their hands would lead to class intolerance and class restrictions which can only be obviated by the direct and independent action of Government.

16 At the same time the Lieutenant Governor is of opinion that a proper deference should be paid to expressions of local opinion in questions connected with the liquor traffic as well as in other matters. It is the duty of the Government to ascertain the sentiment and desire of the community amongst whom liquor shops are introduced to comply with it when ever possible, and not to overrule it except under circumstances where such a procedure can easily be justified. The expression of opinion of Municipalities and District Boards, especially in regard to details such as the choice of sites and the like, will often be a valuable exponent of public feeling to which due attention should always be paid. Such local sentiment is entitled to consideration and it will be found that various orders have from time to time been issued by this Government and the Board of Revenue in which the observance of this policy is enjoined. It has been directed that the sites of shops should not be chosen near to market places, bathing ghâts and places of public resort, schools hospitals, places of worship, factories the interior of villages, the sides of roads leading to bathing ghâts or places of water supply, and in some districts along main roads or in villages inhabited by aborigines of known drinking habits. The existence of a nuisance by reason of the establishment of shops is not

tolerated, and every possible concession to public opinion is accorded in such matters. The Lieutenant-Governor, however, cannot admit that, under the existing conditions of these Provinces, there is any justification for going further than this, or for introducing in any shape a system of local option among local bodies, and for entrusting them with the power to prevent the sale of liquors.

No 994, dated 22nd February 1889

From—E J SINKINSON Esq Offg Secy to the Govt of India, DEPT OF FINANCE AND COMMERCE
To—All Local Governments and Administrations

I am directed to request that (with the permission of (a) H E the Governor & Council (b) M H the Lieutenant-Governor) the Government of India may be informed at a very early date, whether any, and if so what, rule or procedure is prescribed in requiring the wishes of the residents to be ascertained before a shop for the sale of intoxicating liquors is licensed in any locality. It should also be stated if the rules require the opinion of local public bodies to be asked, or if it is customary to do so, and whether attention is paid to any remonstrance which the residents or local bodies may make, or their wishes taken into consideration.

The Government of India also wish to be informed whether liquor shops are opened and closed at the discretion of the Officer of the Excise Department, or whether the Police or Magisterial authorities are consulted in the matter.

No 353—136 589 dated 3rd April 1889

From—COLONEL C K M WALTER Chief Commissioner Ajmere Merwara
To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

With reference to your circular letter No 994 dated 22nd February 1889, regarding the licensing and opening and closing of shops for the sale of intoxicating liquors in Ajmere Merwara I have the honour to forward copy of a letter No 792 R dated 29th March 1889, from the Commissioner, Ajmere Merwara, furnishing the required information.

No 792-R dated 29th March 1889

From—COLONEL G H LEVOR, Commissioner Ajmere Merwara
To—The Chief Commissioner Ajmere Merwara

With reference to your office endorsement No 204 dated the 27th ultimo giving cover to a copy of the Government of India Finance and Commerce Department letter No 994, dated 22nd February 1889 I have the honour to report that there are no special rules on the subject but it is customary in the Ajmere Merwara district that when a new shop for the sale of intoxicating drugs in any locality is licensed or opened the District Superintendent of Police, Ajmere-Merwara and the public residing in its vicinity are consulted. If any objection is raised by the public it is considered. A similar practice is followed in the case of opening and closure of liquor shops. Thus it will be seen that no liquor shop is opened or closed without the permission of the Collector of Excise Revenue, who is also the District Magistrate.

No 514—4056 dated 29th March 1889

From—The Secretary to the Chief Commissioner of Coorg
To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of your letter No 994, dated the 22nd February 1889 and in reply to say that, although no rules on the subject have been prescribed the Commissioner of Coorg reports that it is the practice to give due attention to the wishes of the residents before sanction is accorded to license a shop for the sale of intoxicating liquors or to close any shop.

2 The Commissioner further reports that the Police and Magisterial authorities are consulted before orders are issued for closing any shops when this is urged as a police measure. But since 1886 87 35 shops have been closed almost wholly on grounds of administrative expediency and as a means of checking the disposition to drink among the people, while only one new shop was opened.

No 115-G dated 17th March 1889

From—G S FORBES Esq Secretary for Berar to the Resident Hyderabad,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

In reply to your Circular letter No 994, dated the 22nd February 1889, I am directed

to forward a copy of the letter No 408 G, dated the 18th March 1889, from the Commissioner, Hyderabad Assigned Districts furnishing a portion of the information called for by the Government of India regarding the establishment of liquor shops in Berar

The Commissioner has been asked to report further whether it is customary to take the opinion of local public bodies before sanctioning the opening of a new liquor shop

No. 408 G dated 13th March 1889

From—T CHICHELS FLOWDEN Esq Commissioner Hyderabad Assigned Districts

To—The Secretary for Berar to the Resident Hyderabad

In reply to Circular from the Government of India (Financial Department) No 994, dated 22nd February, forwarded with your endorsement No 740 of the 6th March I have

* Now under revision

the honour to say that in the Abkari Rules* in force in the Hyderabad Assigned Districts no provision is made for ascertaining the wishes of residents or for consulting public bodies before establishing, in any locality a shop for the sale of intoxicating liquors. I cannot find that any remonstrance regarding the location of a liquor shop in any particular place has ever been received in the Commissioner's Office, but if one were received it would undoubtedly meet with full consideration. With regard to the further question in paragraph 2 the number of shops and the locality of each shop is fixed by the Deputy Commissioner of the district and is specified in the contractor's license. There are no Excise Officers in the Hyderabad Assigned Districts other than the ordinary district officials

No. 128 G dated 3rd April 1889

From—G S FORBES Esq Secretary for Berar to the Resident at Hyderabad

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

In continuation of my letter No 115 G, dated the 17th ultimo, I am directed to state that the Commissioner Hyderabad Assigned Districts reports that it is not customary in the Hyderabad Assigned Districts to take the opinion of local public bodies before sanctioning the opening of a liquor shop

No 1668—77 dated 15th March 1889

From—L K LAURIE Esq Offr, Secretary to the Chief Commissioner Central Provinces

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of your letter No 994 dated the 22nd ultimo enquiring (1) whether any and if so what rule or procedure is prescribed in the Central Provinces requiring wishes of the residents to be ascertained before a shop for the sale of intoxicating liquors is licensed in any locality (2) whether the rules require the opinion of local public bodies to be asked or if it is customary to do so and (3) whether attention is paid to any remonstrance which the residents or local bodies may make, and whether their wishes are taken into consideration. You further ask for information as to whether liquor shops are opened and closed at the discretion of the officers of the Excise Department, or whether the Police or Magisterial authorities are consulted in the matter

2 In reply I am to forward a copy of a letter from the Commissioner of Excise Central Provinces No 394 dated the 4th instant and to state that almost all the liquor shops now established in these Provinces have been open for many years and new shops are as a rule only opened upon a representation being made to a Deputy Commissioner, that there is a local demand for such a shop. Acting upon the orders of the Chief Commissioner Deputy Commissioners have recently considered the question whether in any part of their districts the number of shops might not be reduced without causing inconvenience to the public and several hundred shops have been closed in consequence

3 It is only in one or two of the larger towns of these Provinces that there exists an educated body of residents whose opinion on a question of licensing shops might be worth appealing to, and owing to the subject of drinking being one on which the better classes of natives ordinarily forbear to touch it would be unprofitable to invite them to consider a matter which in their estimation, concerns the lower orders only. It has not been thought necessary hitherto, therefore to make any rule requiring the wishes of residents or of local public bodies to be asked before a new shop is opened, and in view of the fact that the licensing authority in these Provinces is the District Magistrate it does not, in the Chief Commissioner's opinion seem necessary that such a rule should be promulgated. To attempt to apply the principle of local opinion in the small hamlets and rural tracts of these Provinces would, Mr Mackenzie thinks, only lead to anomalies and absurdities

No 394, dated 4th March 1889

From—The Officiating Commissioner of Excise Central Provinces

To—The Secretary to the Chief Commissioner Central Provinces

With reference to your endorsement No 1282—67, dated 27th ultimo, I have the honour to report as follows

2 By section 13 of Act XXII of 1881 (which is the Excise Act in force in these Provinces)—

Subject to the rules made by the Chief Controlling Revenue Authority* the Collector may grant license for the sale of foreign spirit and foreign fermented liquor, wholesale or retail and for the retail sale of country spirit or country fermented liquor within his district or any part thereof, or at any place therein

* *the Chief Commissioner—vide Section 2 of the Act*

3 It is thus clear that the licensing authority is *the Collector*. The "Excise Department in these Provinces is composed of the Excise Commissioner and of the Excise Darogas (one for each district). The Darogas act under the orders of the Collector, and the Excise Commissioner can only guide the action of Collectors, in matters in which their discretion is absolutely by advice and suggestions. It will be seen that in respect to the opening and closing of liquor shops the discretion of Collectors is absolute."

4 By the rules framed by the Chief Commissioner under Section 13 of Act XXII of 1881 a district shall be divided into retail vend circles of convenient size and the licensee of each circle shall have the monopoly of retail sale therein. The number of shops which may be opened in each circle shall be fixed by the Deputy Commissioner."

5 Thus the Deputy Commissioner who in these Provinces exercises the powers of a Collector (*vide* Section 1 (b) of Act XXII of 1881) has absolute discretion in the matter of the number of shops to be licensed. The Excise Department has nothing (immediately) to do with the opening and closing of shops. The Excise Commissioner can only offer advice and bring to notice anomalies. In paragraph 284 of the Excise Manual (drawn up by the Excise Commissioner) will be found the advice which that officer has placed on record with regard to the general subject of licensing spirit shops. No more shops should be licensed than are necessary to meet the legitimate requirements of the liquor consuming classes. A permanent shop should not be licensed at a place where there is not an established and steady demand for country spirits.

6 This advice is to the best of my belief everywhere acted upon. Deputy Commissioners are the Chief Magistrates of their own districts and the heads of the District Police. They are concerned in the maintenance of order and the removal of all nuisances, and if they thought that spirit shops existed anywhere in excess of the demand and were merely a nuisance to decent people they would be sure to abolish them. It is a mistake to suppose that the power of multiplying shops is in the hands of a special department whose interest it is to see the liquor trade prosper.

7 I am not aware that there are any rules requiring 'the wishes of the residents to be ascertained' before a liquor shop is opened in any locality. As indicated in the paragraph of the Excise Manual quoted above the consumption of liquor is not universal but is confined to certain classes. The practice is to ascertain (usually through the Excise Daroga) whether the classes who consume liquor demand a shop at any particular place. The soundness of the conclusion arrived at is tested by the bids made for the shop at the annual auction. If the local sales are small the shop will not fetch a good price and shops that do not fetch a reasonable price are usually closed. If the residents of any locality petitioned for the closing of a shop the Deputy Commissioner would be sure I think to take their wishes into consideration, but I cannot recall a single instance of any such a petition having been made.

No 479 to B dated 19th April 1889

From—H THIRKELL WHITE Esq. Officiating Chief Secretary to the Chief Commissioner Burma,
To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of your letter No 994 dated 22nd February 1889, concerning the practice in this Province in regard to the extent to which the wishes of the people are considered in connection with excise arrangements.

2 In reply to the questions asked in your letter I am to report that there is no rule which requires the wishes of the residents to be ascertained before a shop for the sale of intoxicating liquors is licensed in any locality. In practice weight is given to the expressed wishes of the residents.

3 It has not been customary to consult local public bodies but attention is paid to any remonstrance which the residents, or local bodies may make and their wishes are taken into consideration. For example the Deputy Commissioner, Pegu in his Excise Report for 1887-88 mentions the case of two shops licensed for the sale of Hlawza, both of which were closed owing to representations made by the respectable residents that the shops were demoralizing the young men of the neighbourhood. In Upper Burma shops were in the same manner closed in deference to the wishes of the people. In March 1888 the Deputy Commissioner, Sagaing suggested the advisability of closing a shop licensed for the sale of liquor at Choun-goo on the ground that the trustworthy and influential inhabitants of that township were strongly averse to the sale of liquor. On the Deputy Commissioner's recommendations the shop was closed. In the same manner in 1888 in the Kyaukse district, the license granted for a shop near the railway station was withdrawn on a representation made by the railway authorities. In Moulmein an opium shop was closed in one quarter of the town in deference to the wishes of the inhabitants. In the Arakan Division all opium shops have been closed in the Kyaupyu and Saldoway districts, and only one allowed to remain in the Akyab district.

Were there time to consult district officers these instances could be easily multiplied. The instances quoted are only those which have been brought directly or indirectly to the Financial Commissioner's notice since he has been in office a period of only ten months.

4 The question whether liquor shops are opened and closed at the discretion of the officers of the Excise Department or whether Police or Magisterial authorities are consulted in the matter, does not concern this Province as the local excise arrangements are under the control of the Deputy Commissioner who is the Chief Magistrate of the district.

No 762 dated 12th March 1889

From—F C DAUKES Esq. Officiating Secretary to the Chief Commissioner of Assam

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed by the Chief Commissioner to acknowledge the receipt of your letter No 944 dated 22nd ultimo on the subject of the selection of sites for shops for the sale of intoxicating liquors.

2 As you ask for a reply at a very early date, it has not been possible to refer to district officers but, so far as the Chief Commissioner has been able to ascertain from the records of this office and on reference to the Commissioner of Excise the matter is one which does not seem as yet to have attracted much public interest in this Province.

Agents of tea gardens have sometimes a word to say for or against the establishment or maintenance of a shop in a particular locality and in one instance some members of the Brahmo Samaj at Benchalascthavina, a few members here and there in this Province objected to the site for a shop. Such representations seem to have always received consideration here and Mr Fitzpatrick would always insist on their receiving the very fullest attention but there is no rule requiring the wishes of residents of the neighbourhood to be ascertained or no procedure prescribed for ascertaining their wishes nor, I am to say does the Chief Commissioner think any such rule or procedure would be desirable as he believes that the only result of it would be that when one or two rival bidders succeeded in purchasing the lease of a shop at one of our auctions where the competition is often very virulent his opponents would at once set about getting up a petition signed by numbers of persons really absolutely indifferent about the matter in order to compel him to change the site.

3 The proper mode as it seems to the Chief Commissioner of treating such a matter in dealing with a population like that of Assam is for the district officer to take up the question of the suitable location of shops himself carefully considering any suggestions or objections which may be made by persons interested, but feeling himself bound at the same time though no objection or suggestion may be made to see that the site of the shop is not open to any objection. This is in fact already done to a certain extent here but the Chief Commissioner has recently thought it well, having regard to the light which has been thrown upon the nature of the objections which may present themselves to a particular site by the inquiries made last year in Bengal to issue special instructions for an inquiry into the subject which will be found in paragraph 2 of his note on country spirits dated the 16th January 1889, a copy of which is enclosed.

4 As regards local public bodies i.e., Local Boards and Municipal Committees there is no rule requiring them to be consulted on such matters nor does the Chief Commissioner consider it desirable that there should be. These bodies in Assam are not and cannot be made representatives of the people to such an extent as would warrant anything of the kind and there would, he thinks moreover be a serious danger that if they were called on to deal with such a subject the treatment of it would practically fall into the hands of individual members of an intriguing turn having their own objects or those of their friends or hangers on to serve. It must be remembered—and it is fortunate both for the cause of temperance and in the interests of the revenue that it is so—that the competition for liquor licenses is here usually a matter of keen competition, and one over which much manoeuvring and much ill will are expended and that it is sometimes possible by forcing a licensee to change the previous site of a shop to put him to considerable difficulty and expense in getting another.

5 In reply to the question asked in the second paragraph of your letter I am to say that there is no separate Excise Department in Assam. The excise in each district is looked after by the Deputy Commissioner who is Magistrate of the District, under the control of the Commissioner of the Division in the Assam Valley and of the Commissioner of Excise (the same officer who is Inspector General of Police) in the rest of the Province. Over both the Commissioner of the Assam Valley and the Excise Commissioner the Chief Commissioner, in this as in all other matters exercises a very close supervision and he thinks he may venture to say the departmentalism has very little to do with the decision of such questions as arise.

Dated 7th June 1888

From—H C WILLIAMS Esq. Commissioner of Excise Assam

To—The Secretary to the Chief Commissioner of Assam

YOUR note of 17th January about action taken on Bengal Excise Commission Report

I have delayed replying to it till now, firstly, because I was out in camp at the time and had not the necessary books with me, secondly, after my return I had annual reports on hand and thirdly, because no action could be taken except at the beginning of a financial year, as due notice must be given of any important changes made in our excise system.

Six recommendations were made by the Excise Commission as detailed in paragraph 9 of the Resolution of the Government of Bengal on the report,—*vide* page 496 of *Calcutta Gazette* of March 24th 1886

Shortly after this Resolution came out Mr Ward went through it with me, and decided that it would be better to wait and see what Bengal did in the matter, and how far the alterations made there proved a success. Some time has now elapsed and certain reforms may well be introduced from the beginning of next year.

The first recommendation of the Commission was that—

- (1) Central distilleries should be re-established in all large towns at the head quarters of districts in which there is a great demand for country spirit.

This suggestion was at once adopted in Bengal where special means of close supervision existed, and where a large drinking population was found in a small and well defined area, and distilleries were started at most of the head quarters and subdivisional large towns,—*vide* paragraph 79 of Bengal Excise Report for 1885-86.

Now, in this Province though there is a very large demand in some districts, there is no large town compared with Bengal, and certainly no large town where there is any great demand for country spirits, and I do not think there is the slightest need for the introduction of this system. There is also no special means of close supervision in existence without a considerable increase in establishment and expenditure.

The second recommendation was—

- (2) 'In other towns the stills should be grouped within one enclosure outside the inhabited parts of the town, and care should be exercised in the selection of the retail shops within the town supplied by these stills.

This practice had apparently been going on for some time in Dacca and Jessore in Bengal (paragraph 80 of Bengal Report for 1885-86), but nothing more seems to have been done with regard to it, and the Lieutenant Governor has not thought it necessary to lay down any orders on the subject. In this Province no orders are needed. Individual at times object to the sites of shops but the only case I know of where any set objected to the site of an outstill was in 1885, when the Brahmo Somaj at Sylhet objected to the position of a shop, and the Deputy Commissioner was directed to move it.

The third recommendation was—

- (3) In each district a maximum aggregate capacity for all outstills should be fixed and the number of outstills and size of each still should be determined with reference to maximum aggregate.

All stills holding more than ten seers should be of metal, and should be registered and stamped by the excise authorities.

The upset price of each still should be proportionate to its capacity and should be calculated on the basis of the duty (at a rate fixed by Government) which could be levied on its outturn at a given strength.

The first part of this proposal was to prevent the sudder distilleries being ruined by cheap liquor brought in from the outstills. In the Patna district it was decided to make a full experiment of these proposals, and enquiries were made about the aggregate liquid capacity as well as the working capacity, of the stills in use. Apparently the results in Patna were a success and the experiment was extended to ten other districts in 1887-88 (*vide* paragraph 4 of Resolution on Bengal Excise Report for 1886-87). In consequence of the figures received from officers about the liquid and working capacity of the stills reductions in the total sanctioned amounts were made (*vide* paragraph 86 of Bengal Excise Report for 1886-87). It was also settled that the upset price should not be less than 50 per cent of the gross monthly profits. In the licenses issued for the current year in Bengal the liquid capacity of the still has been limited, the still if of metal is to be marked or stamped.

In this Province, after making numerous inquiries in Sylhet and Cachar in November and December 1887, I drew up a series of questions which were circulated with Chief Commissioners Circular No 8 of 22nd February 1887. Last year's replies received were, however, not satisfactory, and Deputy Commissioners were again directed in the Chief Commissioner's Resolution on the Excise Report to make further experiments and also to make further tests of the strength of country spirit in my letter No 535-538, dated 7th November 1887.

I am afraid however, the information submitted is again scanty.

A supply of hydrometers has been ordered for Sylhet and Cachar, and should be out before next cold season. These are to be of glass.

The question to be decided is whether with the present vague information we have and the utterly unreliable accounts submitted by the shopkeepers, it is worth while fixing a limit to the liquid and working capacity of the stills in a district. I am inclined to think it is not but if the Chief Commissioner wishes, the experiment could be made in Cachar, where the absence of locally made liquor (*ie*, Cachari *madh*) would render it more likely to give true results. I would recommend the introduction of the system that all stills of over ten seers working capacity be of metal and that they be stamped and registered. As there is no Excise Establishment this duty will devolve on the Police. If approved of I will ascertain what stamps are used in Bengal, and will get similar ones for this Province. With regard to the upset price, it is very difficult to get at the monthly profits, and I think the only upset price that can be established is the average price of the three previous years.

The fourth proposal of the Commission was—

- (4) The aggregate capacity of the fermenting vats allowed to each still should also be fixed

The Lieutenant Governor of Bengal considered that no general rule about this could be laid down, as his proposal was subsidiary to that for the limitation of stills but from the Resolution on the report for 1886-87 it appears that, where outstills compete with sudder distilleries the number and size of fermenting vats has been restricted and in the new licenses in Bengal this restriction is inserted so the rule has been apparently made general.

If the Chief Commissioner decides to limit the capacity of stills the capacity of the fermenting vats must also be limited.

The fifth recommendation was—

- (5) A minimum price should be fixed for the cheapest sort of liquor according to the circumstances of each district and the prices now prevailing. The Lieutenant Governor decided on trying this proposal, principally because it has been worked in Madras and Assam. In Madras it was abandoned and in Assam it has only been tried under the peculiar circumstances attendant on the sale of the country spirit liquor at Shillong. The experiment was tried in Patna and apparently worked well.

I do not think that any rule of the kind is needed in this Province. As a rule the price is not less than 8 annas a bottle though in some places it is sold at 4 annas and I do not think there is any chance of its going below that price. This is very different to the 4 pice, 6 pice, and 2 annas a bottle which is found in Bengal. As soon as the report came out the Deputy Commissioner of Cachar was asked his views as to enforcing this minimum rate, and he was against it and the Chief Commissioner then decided that nothing more need be done about it, till it was seen what the result of the experiment was in Bengal.

The sixth recommendation was—

- (6) Excise establishments should be reconstituted on a more liberal scale.

This proposal was at once adopted in Bengal. In nine districts special Excise Deputy Collectors were appointed (*vide* paragraph 87 of Bengal Report for 1885-86 and the views of the Board on the subject), and a special officer was appointed to superintend all the changes (paragraph 91 of Report for 1886-87). In Assam nothing has been done, and in fact the excise

In 1884-85	
One Sheristadar at Rs 30 to Rs 50 per month	
Muharrir at Rs 20 to 30	
Four peons at Rs 6 each — Rs 24	
1885-86	
One Muharrir on Rs 30 per month	
1886-87	
Ditto on Rs 30 per month	
1887-88.	
Ditto on Rs 30 per month	

establishments in Sylhet were reduced as shown in the margin, but an extra muharrir has just been sanctioned as it was found impossible to get on with the existing staff. This is the recommendation on which many of those proceedings really hang as if an excise establishment were started the main proposals of the Commission could be carried out but with the present agency it is almost impossible. At present the charges for excise are almost nil against very large

receipts but I do not know whether the Chief Commissioner under the new Provincial contract is disposed to sanction more expenditure. To carry out the wishes of the Commission we should require a special Deputy Collector in Sylhet, Cachar and two for the Assam Valley districts and an Excise Sub Inspector for each of the plains districts, with their attendant peons.

It must also be remembered that in the opinion of the Commission adulteration prevailed much more in central distilleries than in outstills and that bad fermentation and distillation was the main cause of the country spirit being so highly tainted with noxious alcohols (page 128 of Commission's Report). As we have no central distilleries, and assuming that the remarks would be equally applicable to this Province there would not be *præ* *facie* the same justification for incurring largely increased expenditure.

It is also noteworthy that, though there have been numerous complaints about the bad effects of the country spirits in this Province, they have not been quite so numerous in the last few years, and the results of bottles supposed to contain very noxious contents, when sent to be analysed have not been unfavourable to the sellers.

I am therefore of opinion that it is not necessary at present to undertake the greater reforms advocated by the Excise Commission, and so incur very considerable expense.

Besides the proposals enumerated above, the Commission made some minor proposals, viz about the sites of shops the hours at which they should open and close prohibition of sale of liquor to children, limiting sale to two bottles, &c (pages 118-119 of Report). With regard to their remarks about sites in Assam, if shops are not put near gardens the coolies will always make their own liquor. In Bengal the hours for closing shops are 8 P.M. from 16th October to 16th March, and 9 P.M. from March to October, and they are opened at sunrise, while in Assam the hours are from sunrise to 9 P.M. I do not think any change needed. The prohibition of sale to children under 12 has been inserted in the Bengal licenses, and should be inserted in Assam. The proposal about two bottles limit has not been adopted in Bengal, and I see no reason for its adoption here. With regard to the question of the increase of shops deprecated by the Commission the following shows the number sanctioned for the last five years. The increase has been very slight, considering

the large increase in coolie population, and the number of additional tea gardens opened in Sylhet especially —

	Number of shops
1882-83	232
1883-84	226
1884-85	247
1885-86	247
1886-87	248

I send for the Chief Commissioner's perusal the license form at present in use in this Province and that prescribed for Bengal this year. The new additions I have marked in red ink. They are it will be seen, very important, and some changes should be adopted from next year.

The following figures relate to the paragraphs in the new license.

I would adopt the alterations in the preamble, also those in paragraph 1, substituting 'Chief Commissioner for Board of Revenue'.

Paragraph II—I would adopt the changes except that of limiting the liquid capacity.

III—I would adopt (a)

VI—Ditto

Paragraphs VII and VIII—I do not think are necessary though I have no objection to the last named (b).

Paragraph IX—Should certainly be followed.

XI—Certainly not wanted.

III—I would adopt.

XIII—Also.

XVII—This differs a great deal from the present form, which does not distinguish the different kinds of liquor, and divides it into gallons, quarts and pints. As a rule no one knows what a gallon is and though half bottles are sold the classification of them is not much needed. In Assam there are in most shops two or three liquors sold at different prices, though I only know the names of *bangla* and *phul* and it would be very valuable information if we could get out how much of each kind of liquor is sold. I would suggest that by description of liquor the licensees should be directed to fill in the different priced liquors. We shall have great difficulty in getting column 3 filled in and the figures will be vague.

Paragraph XVIII—Should run as follows —

That he at once produce for inspection, on the demand of any excise officer above the rank of a chaprassie or of any police officer above the rank of a constable his license and correct accounts and that he do not prevent any excise or police officer of whatever grade from entering his shop at any hour of the day or night.

Note by D FITZPATRICK Esq. Chief Commissioner of Assam dated 16th January 1890.

1 I have now in a note put up below dealt with the 3rd, 4th and 5th proposals, so far as it seems to be possible to deal with them at this moment, and I need say nothing about the first.

2 As regards the second of course we would not allow the process of distillation to be carried on anywhere where it was found to be a nuisance and it may be that if it is complained of anywhere as a nuisance we shall have to adopt some such system of having the liquor made outside the town as has been suggested. I see the Lieutenant-Governor of Bengal in his Resolution on Mr. Westmacott's report commends this matter to the consideration of the Board of Revenue, but I don't think that in the absence of complaint we need trouble ourselves about it.

The matter of the location of shops however (which has got mixed up with it, owing to out-tills being usually on the same premises as the shops) seems to demand attention. Mr. Westmacott's report shows that a good deal of the complaints (true or false) made in the Hooghly district derived whatever foundation, or semblance of foundation they had from the injudicious way in which shops were placed, and I think that in order to guard against anything of the sort here we ought to take the matter in hand without waiting for complaints to be made. The Report of the Excise Commissioner, Mr. Westmacott's report and the Lieutenant Governor's Resolution on the latter will show the importance of the point, and the sort of localities that are considered objectionable, and I should be glad if the Commissioner of Excise, after referring to them would issue a circular with a view to ascertaining what abkari shops are now established on sites open to objections of the nature referred to, and what steps can be taken for having them moved.

3 The sixth proposal was one for increased establishments, and I am certainly not prepared at this moment to consider it, though we may have to do so hereafter if we adopt proposals like (1) (1) and (2).

4 I agree as to the alterations of the form of license except that as stated in the margin of Mr. Williams' note I would not adopt paragraph III of the Bengal form which it seems to me is not required, as we are not going to restrict apparatus. If this note is in time, the alterations may be made in the next licenses issued.

(a) I don't see why we should trouble him and ourselves in this way if we are not going to limit the capacity — D F

(b) There is the objection that it is unnecessary and useless under our system — D F

No 10-2 16E dated the 4th April 1889

From—H J S Corroon Esq. Officiating, Secretary to the Government of Bengal

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of your letter No 994, dated the 22nd February 1889, enquiring—

- (1) whether any, and if so what rule or procedure is prescribed in Bengal requiring the wishes of the residents to be ascertained before a shop for the sale of intoxicating liquors is licensed in any locality
- (2) whether the rules require the opinion of local public bodies to be asked or if it is customary to do so,
- (3) whether attention is paid to any remonstrance which the residents or local bodies may make and whether their wishes are taken into consideration, and
- (4) whether liquor shops are opened and closed at the discretion of the officers of the Excise Department, or whether the police or magisterial authorities are consulted in the matter

2 In reply to the first three questions raised by the Government of India I am desired to say that no hard and fast procedure has been prescribed in these provinces. Local officers are guided by the following instructions which were issued by the Board of Revenue in their circular No 666 B dated 2nd June 1886 —

The Board are averse to laying down a hard and fast rule on the subject of the selection of sites and the Government have only insisted on greater care being exercised in the matter. The following principles may generally be observed. Each shop should be fairly accessible as the more public is the place of vend the better will be the supervision. Local opinion should be considered though not necessarily followed. On the other hand sites should not without some good reason be chosen near to market places, bathing ghats and places of public resort, schools, hospitals, places of worship, factories, the interior of villages, the sides of roads leading to bathing ghats or places of water supply and in some districts the sites of main roads and villages inhabited by aborigines of known drinking habits.

It was recently brought to notice by Mr Westmacott's enquiries in the Hooghly district that the Board's orders respecting sites had been neglected in some cases, and the opportunity has again been taken to enjoin Collectors to be specially careful in selecting sites where complaints have been made or where it is found that from any reason the sites already selected are objectionable. It has been pointed out that, as a general rule, outstalls should not be in bazars or at the entrance to bazars and that though they should be easily accessible to persons requiring liquor they should not be in such situations as to obtrude themselves on the attention of the public, or to render persons passing by subject to annoyance from those who drink at the outstalls.

The Board report that remonstrances against the grant of a license or selection of a site are seldom made by residents or by local bodies but that their wishes when expressed, are duly considered and are not disregarded without good reason.

In regard to municipalities, it was directed by this Government in 1884, in accordance with the recommendation of the Excise Commission that the Municipal Commissioners should be consulted in the choice of sites and it is now reported by the Board that due attention is paid to the views of these local authorities before opening liquor shops within municipal limits.

3 With reference to the last enquiry of your letter I am to say that under the excise rules now in force the Collector is required to lay before the Magistrate, and where there is a cantonment, before the officer commanding the station a list of all the shops to be licensed during the ensuing official year. The Magistrate is empowered to object to any new site on which it is proposed to open a new shop and to any old site if the experience of the past year has suggested doubts as to the advisability of renewing the license. After the licenses are sold, the Magistrate is again consulted with regard to the character of the licensees, and may object to any person who appears to him to be unsuitable.

In Calcutta a certificate of good character from the Commissioner of Police is required before a license can be finally granted and issued. The Excise Superintendent is also required to consult the Commissioner of Police with regard to every new site and no such site is let by auction or otherwise unless it has been approved by both officers subject to a reference to the Board of Revenue in case of disagreement. Before a shop is opened on a new site, notice of the intention to do so is published at the police station and in a conspicuous place on or near the proposed site at least fifteen days before the grant of the license and all objections urged by the inhabitants are carefully considered by the Superintendent in communication with the Commissioner of Police. There have quite recently been several instances in Calcutta in which when the neighbouring residents have objected to the site of a shop for sufficient reasons, permission to open it has been refused by the police authorities.

4 A license which has been regularly issued can only be cancelled during the period of its currency by the Collector, under section 29, Act VII (B.C.) of 1878, if the fee or duty therein specified be not paid if any other condition of the license is violated, or if the holder is convicted of a non bailable offence. The police and magisterial authorities are not ordinarily consulted when a shop is closed under this procedure.

No 124—XII-90 A., dated 9th April 1889

From—R. SENEZAR Esq. Secretary to the Government of the North-Western Provinces and Oudh
Financial Department

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letter No 994, dated 22nd February 1889, in which you ask for information on certain points in connection with the excise arrangements for liquor shops in the North Western Provinces and Oudh, and in reply to communicate the following remarks for the information of His Excellency the Governor General and Council

2 No rule exists in these provinces requiring the wishes of the residents to be ascertained before a liquor shop is licensed in any locality nor do the rules in force direct that the opinion of local public bodies on such matters is to be obtained Rule 74, however, of the Excise Rules (Excise Manual para 70) provides that opportunity shall be given to zemindars and neighbours of objecting to the position of such shops and any representation made by them or by local public bodies receive, I am to say all due consideration

3 With regard to the enquiry made in paragraph 2 of your letter I am to state that liquor shops are opened and closed at the discretion of the Collector of the district, who is not only the local head of the Excise Department but is also the chief police and magisterial officer It is customary for Collectors in such matters to consult their subordinates (Joint and Assistant Magistrates or Deputy Collectors) one of whom is as a rule, placed in special charge of the Excise Department under the general supervision of the Collector

No 644 dated 30th March 1889

From—H C FANSHAW Esq. Junior Secretary to the Government of the Punjab,

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of your letter No 994 of 22nd February last, and in reply to submit the following information with reference to the questions asked by the Government of India

2 As regards the enquiry made in paragraph 2, I am to explain that the District Magistrate is also head of the Excise and Police Administration of each district of the Punjab and that therefore no liquor shops are opened or closed without the knowledge and consent of the officer who is responsible for the criminal and police administration of the district

3 As regards the enquiry made in paragraph 1 concerning the opening of new shops, which in this province must be sanctioned by the Commissioner of the Division, I am to say that by Rule 52 of the Excise Rules of the Punjab issued by the Financial Commissioner (copy enclosed) it is laid down that no shop shall be opened in a village the inhabitants of which object to its presence No special procedure has hitherto been prescribed for the purpose of ascertaining the wishes of the people, and no doubt various officers have adopted various ways of procuring this information The Lieutenant Governor is, however able to say from his own knowledge that in various places in the Province shops have not been opened because of the objections of the inhabitants, and that in some cases licenses have not been renewed for the same reason and His Honour cannot recall any instance in which a liquor shop was opened in spite of the wishes of the residents Sir James Lyall is prepared to make the existing rule stronger than it is at present and to require the officer in charge of the Excise of each district (a) to give the residents of any place in which it is proposed to open new shops due opportunity of objecting if they wish to do so and (b) to duly consider the objections which may be made, and the Financial Commissioner and Commissioner of Excise will at once be consulted as to the best way of framing such a rule.

Copy of Rule 52 of the Excise Rules of the Punjab

Rule 52—No shop should be allowed to be established in a conspicuous position adjoining a road, where there are few or no other habitations, or in a village the inhabitants of which object to its presence

No 200 dated 18th March 1889

From—C A GASTON Esq. Secretary to the Government of Madras Revenue Department,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

With reference to your letter dated 22nd February 1889, No 994 I am directed to forward the accompanying copy of the Proceedings * of the Board of Revenue furnishing the information asked for regarding the opening and closing of liquor shops in the Madras Presidency.

* No 783 dated 5th March 1889

2 I am also to forward for information, copy of the Board's Standing Order No. 61 regarding the regulation of stills and shops in the Presidency

Extract from the Proceedings of the Government of Madras Revenue Department,—No 783, dated 8th March 1889

Read the following—

Proceedings of the Board of Revenue (Separate Revenue), dated 8th March 1889 No 783 (Vis) can endorse
ment of the Secretary to Government, Revenue Department dated 4th March 1889 No 1331 refer-
ring to the Board of Revenue, for report letter from the Government of India dated 27th February
1889 No 994 F and G

RESOLUTION—It is not the custom in the Madras Presidency to consult the wishes of the residents before a shop for the sale of intoxicating liquors licensed in any locality nor is the opinion of local public bodies asked. In vast majority of the places where liquor shops are opened, there are no public bodies and even in the towns where there are public bodies those bodies are not representative as they rarely contain even a sprinkling of number of the castes which drink intoxicants.

2 Liquor shops are now not frequently opened in new localities, the number of sanctioned shops is being rapidly reduced, and shops are licensed year after year practically in the same localities. Remonstrances by residents are occasionally received and attention is paid to them after such inquiries as may seem necessary.

3 Liquor shops are not opened at the discretion of the Excise Department but the Police are consulted and as the District Magistrate in his capacity as Collector is also the chief licensing authority the Magistrate is fully informed of all changes in the locality of shops.

4 Liquor shops are closed without reference to the Police or Magistracy.

BOARD'S STANDING ORDER No 81

Regulation of Stills and Shops—The advertisements notifying sale of the arrack farms in rented districts provide that stills shall not be opened except at places determined by the Collector, and that a list of them may be obtained from him. Orders will be issued by the Board as to the number of farms to be managed on the Amani system or as to any other limit which it may be thought desirable to impose on the number of stills in sufficient time before the date fixed for the auction sales to enable the Collector to have a list prepared. The places should then be determined by the Collector and a list drawn up before the auction for the information of intending bidders. Lists should also be prepared in all districts showing the arrack and toddy shops already sanctioned.

2 The Collector is competent subject to the orders of the Board to permit transfers of shops from one locality to another to sanction new shops and on grounds of police administration good order or expediency to direct shops to be closed, but it is desirable that as far as possible the list produced at the time of sale should be adhered to. The rival claims of arrack and toddy renters and the wants of the people should be duly weighed in each case before changes in the locality or number of shops are sanctioned.

3 The number of stills and shops should be kept down as far as is compatible with not encouraging illicit manufacture and sale.

3A It is competent to the Collector under section 6, Act III of 1864, to require abkari contractors to open and maintain shops for the sale of arrack and toddy in such numbers as he may deem necessary in any locality within the limits of their farms and failure to comply with any requisition of this nature, subject to the orders of the Board of Revenue, will be held to be a breach of the rental agreements.

4 The opinion of the District Superintendent of Police should be obtained prior to the determination of sites.

No 2020 dated 14th March 1889

From—J. NUGENT Esq. Chief Secretary to the Government of Bombay

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of your letter No 991, dated the 22nd ultimo

• No 1085 dated 1st March 1889

and in reply to forward herewith, for submission to the Government of India a copy of a report* from the Commissioner of Customs, Salt, Opium and Abkari, describing the procedure observed in this Presidency in respect of the grant of licenses for the sale of intoxicating liquors and furnishing the information asked for on the other points noted in your letter.

No 1085 dated 1st March 1889

Report by A. C. TREVOR Esq. Acting Commissioner of Customs, Salt, Opium, and Abkari.

No formal rule or procedure has been prescribed in this Presidency requiring the wishes of residents to be ascertained or local public bodies to be consulted before a shop for the sale of intoxicating liquors is opened in any locality.

2 The duty of carrying out the provisions of the Abkari Act is entrusted to the Collectors subject to the control and direction of Commissioner. The first consideration of any applica-

tion for a new liquor shop rests, therefore, with the Collectors, who may, after enquiry, refuse the applications, but cannot grant it without the sanction of the Commissioner. The Commissioner exercises his discretion in regard to refusing to allow any new shops to be opened even when the district authorities recommend them.

3 In the mofussil the Collectors are themselves the District Magistrates and their orders or recommendations are made after such enquiry, carried out personally or through their Revenue, Magisterial and Police subordinates as they consider necessary to determine whether the shop is really required and generally unobjectionable, occasionally the advice of the Superintendent of Police is taken, and it is quite certain that no Collector would recommend the opening of a shop to which there were objections from a Magisterial or Police point of view.

4 In the Town and Island of Bombay all liquor shops receive separate licenses from the Commissioner of Police and in cases where a Police license is withheld an Abkari license cannot be granted.

5 The procedure with regard to the closing of old shops is the same as that above described, except that the Commissioner's sanction is unnecessary. The Collector's order is, however, subject to appeal.

6 I am not aware that it is the practice formally to invite the opinion of residents or of local public bodies before recommending the opening or closing of a shop. But any genuine expression of public feeling would naturally receive full consideration and I believe no complaints have been made either to this office or to Government that the reasonable representations of any persons likely to be affected have been disregarded. As a rule, they are not sufficiently interested to make any uninvited and if invited would simply become the tools of wire pullers on each side. There are few abkari contractors who would find much difficulty in getting up a petition, if they thought it would do any good for the opening of a shop wherever they wanted it and they generally have rivals or enemies who would have as little difficulty in getting up a counter demonstration.

No 52 (Revenue) dated 16th May 1889

From—Her Majesty's Secretary of State for India
To—The Government of India

In continuation of my despatch No 28 (Revenue) dated 19th April 1888 I enclose a copy of a report of a debate in the House of Commons which took place on the 30th ultimo on the Excise administration of the Government of India. You will observe that a Resolution condemning that system in general terms and calling for its immediate reform was carried by a majority of 113 to 103.

2 I desire to call Your Excellency's attention particularly to the speech of Sir John Gorst, Under Secretary of State for India, which represents my views upon the subject under discussion.

3 The Resolution you will perceive does not discriminate between the different systems of Abkari administration prevailing in the several provinces of India nor between the variation in the carrying out of those systems which circumstances render necessary in different districts of the same province. nor is any alternative policy laid down by the House of Commons in this Resolution for the guidance of the Government of India in the very difficult task of regulating the consumption of intoxicating liquors by the various populations of India. Her Majesty's Government, however, gathered from the Debate which took place, and the speeches by which this Resolution was recommended to the adoption of the House of Commons, that the principles enunciated in my despatches of the 19th April 1888 and the 14th March 1889 met with the entire approval of all parties in the House of Commons. These principles were—

- (1) that any extension of the habit of drinking among Indian populations is to be discouraged
- (2) that the tax on spirits should be as high as may be possible without giving rise to illicit methods of making and selling liquor
- (3) that, subject to these considerations a maximum revenue should be raised from a minimum consumption of intoxicating liquors

4 I understand that these principles have been frankly assented to by the Government of India and by all the Provincial Governments, and are indeed those to which those Governments have been endeavouring to make their Abkari administration conform.

5 I fully appreciate the opinions expressed by Your Excellency with regard to this matter in the recent discussion of the Budget as reported in the *Gazette of India* of the 30th day of March last and I have every confidence that Your Excellency in view of the opinion expressed by the House of Commons and in accordance with your own views will proceed with as little delay as possible to carry into effect the measures which you already have under consideration.

for the more effectual control and discouragement of the liquor traffic according to the various circumstances of the populations under your Government

6 It was asserted in the debate that, however sound the views and intentions of the

Report on the Excise Administration of the North Western Provinces and Oudh for the year ending September 1886

Page 7 In some districts where the number of shops was below the Government standard, attempts were made to increase them but not with conspicuous success.

Page 18 Etawah—Efforts are being made to bring the number of shops up to the prescribed standard. Besides the 57 shops now opened licenses were granted for others but they were withdrawn when it was found that no liquor was sold at those shops.

Etah—At the last settlement efforts were again made to induce the abkars to open new shops, but as last year to no purpose: no one would bid even a nominal price for them.

Muttra—Licenses were taken out for 37 shops but 6 had to be withdrawn.

Excise Administration of the North Western Provinces and Oudh for 1885-86 were cited to show that attempts were sometimes made to force intoxicating liquor upon unwilling consumers contrary to the principles laid down.

7 A perusal of the whole of this report would show that such expressions as those quoted in the margin misrepresent the policy of the Local Administration, they are, moreover, peculiarly liable to misconstruction, and when separated from the rest of the report, appear to be entirely contrary to the policy of Government. I have no doubt that if these passages had been supposed by Your Excellency's Government to bear the meaning that has been placed upon them they would not have been allowed to pass unnoticed.

8 While, therefore, I am unable to see in the Resolution of the House of Commons any reason for departing from the principles of Abkari administration which I have pressed upon Your Excellency in the despatches above mentioned, Your Excellency may with advantage make use of the Resolution for the purpose of inculcating on the several Provincial Governments increased vigilance in watching the practice of their executive officers in order to secure a conformity in all districts of the Indian Empire to the abkari policy which has been adopted, and, in the case of those provinces in which a reform of the Abkari administration is in progress, for the purpose of expediting the completion without delay of each reform.

No 209 dated 6th July 1889

From—The Government of India

To—The Secretary of State for India

We have the honour to acknowledge the receipt of Your Lordship's despatch No 52 (Revenue), dated the 16th May 1889, regarding a Resolution recently adopted by the House of Commons condemning in general terms the Excise administration of the Government of India, and calling for its immediate reform.

2 We forward herewith, for Your Lordship's information, copies of letters*

* See enclosures of despatch to the Secretary of State No 29 dated 4th February 1890 which we have already addressed to the several Local Governments and Administrations on the subject, and we shall send a further reply to Your Lordship's despatch hereafter.

No. 67 (Revenue) dated 18th July 1889

From—The Secretary of State for India,

To—The Government of India

I have considered in Council Your Excellency's letter (No 157, dated 25th May 1889), with enclosures, concerning the outstill system of excise in Bengal and concerning the advisability of introducing some form of local option in granting or continuing licenses for liquor shops. Since your present letter was sent, Your Excellency will have received my despatch, dated the 16th May, forwarding a copy of a report of debate in the House of Commons on the 30th April, and expressing my confidence that your Government would, in accordance with the policy which you have already adopted, proceed, with as little delay as possible, to carry into effect measures for the more effectual control and discouragement of the liquor traffic.

2 In regard to the outstill system in Bengal, I find that in March 1886 it was decided by the Bengal Government, after reviewing the report of the Excise Commission, to re-estab-

high the central distillery system in all towns and to regulate more effectually the working of the outstill system. I gather, however, that, up to a recent date, the central distillery system had been re-introduced into the Howrah and Hooghly districts only, and that it was still doubtful whether the working and yield of outstills could effectively be regulated. Meanwhile, a Bengal officer specially versed in excise matters, has reported that in all districts of Bombay the central distillery system can be effectively worked, and that it could be applied equally well to most Bengal districts. I hope that the rate of reform in Bengal will be materially accelerated, and that the ratio of excise revenue raised under the outstill system will be reduced

from 61* per cent to some such ratio as that which obtains in Madras and the North Western Provinces at any rate, if not to that obtaining in Bombay. I consider that the outstill system should not be allowed to continue, save perhaps in sparsely peopled and comparatively wide tracts outside the populous districts of the Bengal plains.

* See enclosure to Government of India letter No. 55 of 1889

8. In regard to the adoption of any system of absolute local option in licensing shops, I agree with the view taken by Your Excellency's Government. I consider, however, that the Punjab rule to which your letter refers might be recommended if not for general adoption, at least to the consideration of all the Provincial Governments, in order that local and municipal opinion, when ascertained or expressed, might be allowed due weight in deciding the number and position of liquor licenses to be issued or continued in any tract or town.

No 323 dated 15th October 1889

From—The Government of India,

To—The Secretary of State for India

We have the honour to acknowledge receipt of Your Lordship's despatch No 67 (Revenue), dated the 18th July 1889, communicating remarks regarding the outstill system in Bengal and the advisability of introducing some form of local option in granting licenses for liquor shops.

2 We desire, in the first place, to correct a serious misapprehension as to the extent to which the Bengal Government has already given effect to the recommendations of the Excise Commission. In paragraph 2 of the despatch it is said—

It was decided by the Bengal Government, after reviewing the report of the Excise Commission, to re-establish the central distillery system in all towns, and to regulate more effectually the working of the outstill system. I gather, however, that up to a recent date the central distillery system had been re-introduced into the Howrah and Hooghly districts only.

In paragraph 105 of the Report of the Excise Commission, it was recommended that the central distillery system should be re-introduced into the twelve towns named in the margin, and it was added—

Patina, Gya, Arrah, Chupra, Bettiah, Mozufferpore, Barhahga, Monghyr with Jamalpore, Bhagalpore, Moorshedabad with Behampore, Burdwan and Dacca.

The question of establishing central distilleries in several other places was carefully considered by the Commission, but they decided against recommending it.

A reference to the Excise Reports of the Lower Provinces for 1885-86, paragraph 79, and 1886-87, paragraph 83, will show that by 1st April 1887 the central distillery system had been re-introduced in all the places in which the Commission recommended its introduction. It has also been since introduced in Howrah.

We also forward copy of a Resolution, dated the 10th August 1889, recorded by the Government of Bengal on Mr. Buckland's report of his enquiry into the systems of excise in Bombay and Madras. It will be seen from that Resolution that the Lieutenant Governor has decided to adopt the system of administration which Your Lordship indicates as desirable, and has instructed the Board of Revenue and the Excise Commissioner to endeavour to replace outstills by central distilleries in all places, except where special circumstances, such as those mentioned by Your Lordship, render this inexpedient. We have forwarded a

copy of the despatch under reply to the Government of Bengal, who, it will be observed, have decided to proceed much beyond the recommendations of the Excise Commission in the direction of introducing the central distillery system

3 With reference to paragraph 3 of the despatch, we have the honour to enclose a copy of our circular No 3686, dated 18th July 1889, regarding the weight to be attached to local and municipal opinion in deciding the number and position of shops licensed for the sale of liquor

No 3686 dated 18th July 1889

From—E J SINKINSON Esq Officiating Secretary to the Government of India
DEPARTMENT OF FINANCE AND COMMERCE

To—All Local Governments and Administrations

In my letter No 994, dated the 22nd February 1889, Local Governments and Administrations were asked for reports showing to what extent the wishes of the residents in the neighbourhood are ascertained and considered before a shop for the sale of intoxicating liquors is licensed in any locality I am now directed to forward copies of the replies received to that letter and of the

despatch of the Government of India*
• No 157 dated the 25th May 1889 with which they were forwarded to Her

Majesty's Secretary of State, and to invite special attention to paragraph 23 of the despatch, which explains the object with which the enclosed papers are circulated

2 It will be observed that, in the opinion of the Government of India, the best method of ensuring that due regard shall be paid to local public opinion in the matter of licensing liquorshops consists in the issue of appropriate instructions to the officers to whom the excise administration of districts is entrusted The Government of India do not consider that it would be useful at present to issue any general instructions on the subject applicable to all provinces but desire that the several Governments may give the matter careful attention, and after consideration of the measures in force and the experience gained in other provinces as described in the enclosures of this letter, take such steps to secure the object in view as may seem suitable The Government of India are inclined to think that the procedure adopted in Bengal, where distinct instructions have been given to the licensing officers to ascertain and consider local opinion, and directions have been issued that where municipalities exist the Municipal Commissioners should be consulted in determining the location of shops might be generally followed with advantage But having regard to the varying conditions of different provinces, it has been thought desirable for the present to leave to Local Governments full discretion to decide what measures are expedient in each case

Dated 10th August, 1889

RESOLUTION—By the Government of Bengal Financial Department.

Read again—

Mr C E Buckland's report on the results of his enquiry into the systems of excise in Bombay and Madras
Letter to the Government of India Department of Finance and Commerce No 6631—F dated the 9th November 1884, recommending the appointment of an Excise Commissioner in Bengal experimentally for a period of three years

Resolution by the Government of India Department of Finance and Commerce No 1880 dated the 16th April 1889 enclosing a despatch from the Secretary of State No 31 dated the 18th March 1889 according sanction to the appointment of an Excise Commissioner in Bengal as proposed

Read—

A report from the Board of Revenue dated 5th July 1889 with its enclosure, from the Excise Commissioner, submitting the Board's opinion on Mr Buckland's suggestions

RESOLUTION —The Lieutenant Governor has already recorded his high appreciation of the value of Mr Buckland's report Copies have been submitted to the Government of India and

the Secretary of State, and it has been widely circulated among officers interested in excise administration. It has been referred to in terms of commendation in the recent debates on Indian excise in Parliament.

2 Effect has already been given to the important recommendation, which underlies the whole of the report for the appointment of an Excise Commissioner, and Mr Buckland's other suggestions, which are recapitulated in the Board's letter, must necessarily, in a very large measure, await the development of the changes in policy which will be inaugurated by that officer. Mr Westmacott forcibly represents that it will be necessary to allow him time to organise his new department and acquire precise information before entering upon fresh experiments. It is true, as the Board observe that nothing is so likely to lead to failure as the attempt to work new systems with untutored and inexperienced officers. The present year is also an unfavourable one for trying experiments owing to distress in many districts. The Lieutenant Governor, therefore concurs in the opinion which is expressed both by the Excise Commissioner and the Board as well as the majority of officers consulted that while it appears desirable to try the experiment of new systems in these provinces the attempt should only be made very gradually and after the fullest consideration. But apart from the question of entirely new systems there are reforms in the existing system which require immediate consideration. Mr Westmacott's principal object at present is to raise the duty paid on still liquor in the form of license fees to the rate per gallon London proof paid on distillery liquor in each district. This is the first step, but it is not one that can be accepted as sufficient. It leaves out of sight the important question of the retention or abandonment of outstills. It is the proper procedure to adopt only where outstills have to be retained. But it must be distinctly understood by the Excise Commissioner and by all officers concerned with the administration of excise in Bengal that the policy, which has received the approval of the Secretary of State and of Government, is that the outstill system should be replaced by a central distillery system whenever circumstances render it expedient and, speaking generally the only circumstances which render the change inexpedient are sparse population difficulties of supervision proximity to alien territory, and a liquor which will bear neither transportation nor keeping. It is not intended that outstills should be suppressed in localities where experience has shown that distilleries cannot be advantageously introduced. In such localities it remains only to improve the administration and enforce restrictions, which are it is hoped being adopted with beneficial effect. But the result of the discussions which have taken place during the past year in regard to excise have satisfied the Lieutenant Governor that it is impossible to rest content with the improvement of outstill administration only. The future tendency must be as the Under Secretary of State lately explained in the House of Commons to gradually abolish the outstill system in one populous district after another until central distilleries are replaced in all localities suitable for their introduction. This policy has already been given effect to in the metropolitan districts of the 24 Pergunnahs and Howrah, together with the Scrampore Sub-division of the Hooghly District by the inclusion of this tract within the sudder distillery area from the 1st of April last.

3 Mr Buckland is strongly of opinion that new systems adopted from Bombay or Madras should be tried experimentally in selected districts of Bengal, and the Lieutenant Governor trusts to Mr Westmacott to turn his attention as soon as he conveniently can to the possibility of introducing these experiments in regard to which Mr Buckland's report will be found to give much useful assistance. The remarks of the Government of India, contained in the 13th paragraph of the despatch to the Secretary of State No 75 dated 19th February 1889, on this subject, call for the careful attention of the Excise Commissioner. It is pointed out that the only immediate alternative to the outstill system is the ordinary sudder distillery, which is simply a guarded enclosure containing a number of native stills. As the spirit made in the native method is far from being of a high class, and in some districts especially where mohwa is the material employed, will not bear transport and rapidly deteriorates, it becomes necessary to maintain a large number of distilleries in places where the sudder distillery system is in force. On the other hand, the introduction of European apparatus and methods in Madras and Bombay has resulted in the production of country spirit of a class which will endure transport over long distances, and which does not deteriorate when kept. The despatch of the Government of India continues —

Moreover the preventive establishments in those provinces are efficient, and it has consequently been found possible to concentrate the manufacture with the result that the number of central distilleries is in striking contrast with the number in Northern India. Thus in Bengal the number of central distilleries in 1869 was 257 and in 1878 the year preceding the revival of the outstill system 211. In the Punjab there are at present 66 while in Madras in 1887-88 two thirds of the whole province was supplied from only 19. The difficulties attending the establishment of an effective preventive agency are perhaps not likely to be as successfully overcome in Bengal as they appear to have been in the two Southern Presidencies. But it should certainly be kept in view that the only satisfactory solution of the difficulties attending the central distillery system is the decision to suppress outstills is taken seems to lie in the adoption of either the Madras or Bombay method and in the introduction of a radical change into the customary processes of local manufacture. The Bengal Excise Commission however advised in 1884 against the adoption of European methods of production in Bengal and their views receive some confirmation from the fact that one of the two distilleries established on this footing has been closed and that the trade is languishing. But looking to the satisfactory results achieved elsewhere it seems to us that the question is deserving of further consideration which it will doubtless receive at the hands of the Bengal Government in connection with the report submitted by Mr Buckland on the Bombay and Madras systems.

Having regard to these observations, the Lieutenant-Governor thinks that Mr Westmacott should study this aspect of the case with a view to submitting an early report to Gov

ernment on this subject. It is understood to be the case that the whole of Ganjam is now supplied with liquor from the central distillery at Aska, and it is possible that Mr Minchin may be willing to submit proposals for supplying the neighbouring province of Orissa in a similar manner. Whether any such proposals could be accepted by this Government is a matter which can only be considered after full enquiry, but the point is one on which the Excise Commissioner might place himself in communication with Mr Minchin and the local officers. Possibly, for the reasons quoted by the Board from Mr Boxwell's report the districts of Durlunga and Mozufferpore might prove a good field for a similar experiment in Behar and the Excise Commissioner might, with advantage, confer with the large European and Native firms in Calcutta such as Messrs Ahmuty & Co and Messrs Lall Marshall & Co who are Agents of the Shajehanpore Rum Manufactory, with a view of ascertaining the terms and conditions under which it might be possible to introduce the systems of Southern India experimentally into these provinces. The Lieutenant Governor is informed that the consumption of Shajehanpore rum in Calcutta has considerably increased since the date of the despatch of the Government of India already quoted. There are large Native firms in Calcutta who may be able to give much useful information on the question. Generally speaking, it appears to the Lieutenant Governor that schemes in the direction indicated should be considered as soon as Mr Westmacott feels himself sufficiently relieved from the initial pressure of a new office to turn his attention to this.

4 The suggestion made in paragraph 68 of Mr Buckland's report, that there should be one licensee for a number of shops who should distil at one central place and supply the other shops, has it appears been favourably reported on by several officers, and, in the Lieutenant Governor's opinion there is much to commend it. It may apparently be made to approximate to the system which prevails over the greater part of Madras known as the free supply system. The Lieutenant Governor understands that Mr Westmacott has already been successful in some instances in amalgamating several shops under one license on terms favourable to Government and the establishment of one central still within this local circle would appear to follow from this as an easy transition. It is well pointed out by the Collector of Bhugulpore that this system 'would perhaps be a useful buffer to put in what is now called an inner circle between the outstills which must, I think continue to serve jungly tracts and a sadder distillery area. The Lieutenant Governor would be glad if the Excise Commissioner would give his special attention to this suggestion and bring it into force experimentally in the districts where the local officers are willing to try it.

5 Mr Buckland's conclusion that excise establishments must be strengthened has been fully accepted by Government, and large increases have already been sanctioned during the current year. The permission of the Secretary of State has recently been obtained to the appointment of several additional Excise Deputy Collectors. Mr Westmacott urges and the Board concur in his opinion that the old abkari droghas and men of that class should be entirely removed from the department. This is a matter upon which a separate report should be submitted and the Lieutenant Governor can only say at present that while he believes generally that the suggestion is a good one, he will only be able to give effect to it with due regard on the one hand, to the just claims of individuals and on the other to financial considerations.

6 Mr Buckland's remark that the rate of still head duty should be constantly raised is undoubtedly a correct proposition but it is pointed out with equal truth that as long as the out still system prevails in the province it will not be desirable to raise the rate until the out still duty has been first raised to the level of the present distillery duty. The raising of the still head duty should always be borne in mind as an ultimate aim but not the most pressing reform at present.

7 The Lieutenant Governor observes that both the Board and Mr Westmacott entirely agree with Mr Buckland's conclusion that the Bengal system of raising revenue from *taxi* should be re-examined with special reference to the light which has been thrown on the subject by the report on the Bombay and Madras systems. Important suggestions have been made on this subject by Mr Oldham, the Collector of Burdwan. The Lieutenant Governor has no doubt that Mr Westmacott will keep it under his consideration. It is not of the first importance in order of time.

8 Mr Buckland has expressed an opinion that the number of shops may properly be increased to some extent. Upon this point the Lieutenant Governor is not prepared to deny that if the central distillery system were universally established or if liquor were, as a rule, distilled only at a few central sites, it might be advisable to increase the number of places of vend. The number of shops for the sale of country spirits in Madras during 1887-88 was 21,730 against 2,617 in Bombay and 4,280 in Bengal. In spite of these figures, Madras has been pointed to as the best administered excise province in India. But so long as the outstill system remains in force over the greater portion of these provinces the proposal is not to be thought of. The Board sufficiently express the views of Government when they observe that, whatever may be argued as to the advisability of largely reducing the number of outstill shops, no increase in their number can be contemplated as the result of such a step would be to counteract the efforts now being made to raise the price of outstill liquor.

9 The Lieutenant Governor does not think that there is any necessity in Bengal at present for imposing maximum prices of liquor. The avowed object of Government is to

discourage consumption by keeping up prices, stopping only short of rates which would encourage illicit practices. Under other circumstances, however, when there is a monopoly over a large tract such as prevails in portions of Madras, and would prevail in these provinces if the Madras system in this respect were introduced, it is easy to see that maximum prices might be necessary to protect consumers who would otherwise be driven to illicit distillation. In regard to minimum prices there is the wide difference of opinion. Mr Buckland considers any such provision quite inoperative. The Board and Excise Commissioners on the other hand, are of opinion that the fixing of minimum prices is necessary wherever there are outstills, and believe that it is efficacious in preventing outstill holders from flooding the country with cheap liquor as they could do if no minimum prices were fixed. The experiment of fixing minimum prices in Bengal is still under trial and no further orders on the subject appear called for at present.

10 It seems unnecessary for the Lieutenant Governor to follow the Board and Excise Commissioner in their comments on the remaining conclusions arrived at by Mr Buckland in his report. The views expressed by the Board and Mr Westmacott are substantially in accord with Mr Buckland's conclusions and with the opinions which have already been placed on record by Government on other occasions. The principles enumerated are identical with those which have been recently reaffirmed by the Secretary of State in his despatch No 52, dated 16th May 1889, as the principles on which the excise administration in India should be based as follows —

- (1) that any extension of the habit of drinking among Indian populations is to be discouraged
- (2) that the tax on spirits should be as high as may be possible without giving rise to illicit methods of making and selling liquor
- (3) that subject to these considerations a maximum revenue should be raised from a minimum consumption of intoxicating liquors

Towards the enforcement of these principles the report of Mr Buckland will always be accepted as a valuable contribution, by the information it conveys it will be established as a work of permanent reference and by the modification and improvement of the existing excise systems which it suggests it will materially aid in the more effectual control and discouragement of the liquor traffic in these provinces.

No 940 dated 22nd October 1889

From—The Government of India

To—The Secretary of State for India

In paragraph 18 of our despatch No 55 dated the 19th February 1889, we alluded to the experimental introduction into the Than and Kolaba districts of the Bombay Presidency of an excise system which dispensed with the guarantee of a minimum revenue—a condition usually attached to the grant of monopolies in Bombay.

2 We now forward a copy of the papers noted in the accompanying schedule containing the report of the Government of Bombay on the results of this experiment and our comments thereon. These papers illustrate the difficulty of raising the excise duties on country spirit in India to rates approximating to the tariff rate leviable on imported foreign spirit.

Schedule Papers

- 1 From the Government of Bombay No 5213, dated the 20th July 1889, and enclosures
- 2 To the Government of Bombay, No 5151 dated the 7th October 1889

No 5213 dated 20th July 1889

From—J D & C ATKINS Esq Acting Under Secretary to the Government of Bombay
Revenue Department

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

In compliance with the request contained in paragraph 2 of Mr Deputy Secretary Finlay's letter No 2766 dated 4th ultimo I am directed to forward, for the information of the Government of India the accompanying copy of the report No 2405, dated 9th May last, received from the Commissioner of Customs, Salt, Opium, and Abkari, on the

working of the new abkari system introduced experimentally in the Thana and Kolaba districts, together with copies of the Resolutions noted in the margin* passed by this Government and of a memorandum, No ⁵⁰²² ~~5022~~ (Confidential) † dated 15th July 1889, showing the instructions issued on the subject to the Collectors of those districts and the Commissioner of Customs, Salt, Opium, and Abkari

* No 4022 dated 3rd June 1889
No 4966 dated 8th July 1889

† Two copies sent separately

No 2400 dated 9th May 1889

From—A C TREVOR Esq Acting Commissioner of Customs Salt Opium and Abkari Bombay
To—The Chief Secretary to the Government of Bombay Revenue Department

As promised in paragraph 32 of this office No 7697 of the 29th December last I have the honour to submit the following special report on the working of the new abkari arrangements in Thana and Kolaba brought down to the latest dates for which information is available

I—INTRODUCTORY

2 The arrangements in question date generally from 1st January 1888 and affect the management both of the raw toddy supply and of the country spirit farms. So far as the latter are concerned, they underwent important modifications from 1st August 1888.

3 The changes made in January 1888 are described in paragraphs 16, 20, 24, 32, and 34 of the Abkari Administration Report but it will be convenient to summarise here for ready reference the history of the discussion and purport of the orders under which they were carried out, and the circumstances under which they were eventually reduced to their present form.

4 Under former arrangements no still head duty was levied in Thana and Colaba on toddy spirit and in order to establish some degree of equilibrium between toddy spirit and mowra spirit the tree tax had been raised to a rate which in some places was found to bear too heavily on the classes interested in the production and consumption of raw toddy. Even so the incidence of excise taxation on toddy spirit was unduly light as compared with that on mowra spirit. Complaints had also been received that while the farmers had the monopoly of raw toddy as well as of spirit the demand for toddy was starved in order to foster the demand for spirit.

5 By Government Resolution No 3898 dated 28th June 1887 it was directed that—

- (a) all rates on trees above Rs 10 should be reduced to that rate
- (b) the duty on toddy spirit should be equalised with that on mowra spirit *viz* Rs 2 for spirit of 25° under proof and Rs 1 for spirit of 60° under proof the drawback being maintained at Rs 1
- (c) the public toddy distillery system should be introduced in such of the coast talukas, and distilleries should be established at such places as the Commissioner may decide on
- (d) the farms for use should be one for exclusive sale but not for exclusive manufacture and farmers in these districts should be allowed to distil toddy, but only in the public distilleries assigned to their talukas
- (e) the farms should be sold for three years and tenders might be accepted for single talukas for groups of talukas or for the whole district. The conditions of sale should include a maximum price of Rs 380 for mowra and Rs 140 for toddy spirit and the Commissioner might empower the Collectors to check the production of spirit during the last four months of the farm
- (f) the spirit farmers should be debarred from holding licenses for the sale of raw toddy

6 By a subsequent Resolution, No 6127 of the 10th September 1887 passed on a memorandum by Mr Moore describing the minimum guaranteed revenue system with reference to the charge that it tends to stimulate consumption Government decided that a new system should be tried experimentally in the Thana and Kolaba districts on the principle that a maximum profit should be obtained out of actual sale *whatever that may be* granting the farm to the bidder who is prepared to pay the highest percentage on every gallon sold, in addition to the still head duty which would be the upset price.

7 Mr Moore in his No 5219 of the 19th idem pointed out that the proposed system would offer no inducement to the farmer to manage his farm efficiently and honestly, and inflict no penalty on inefficiency and dishonesty. To meet this objection, he suggested that—

1st—The nominal value of each farm should be fixed by the Department beforehand on the basis of the average consumption of liquor in past years.

2nd—The value of the farm so fixed should form the basis on which the amount to be recovered or remitted on account of the percentage surcharge, which the farmer has agreed to pay in addition to the sanctioned duty, should be determined in accordance with the following stipulations, *viz*

- (a) The farmer shall pay duty at the sanctioned rate only on every gallon of liquor issued for sale, but if the aggregate payment so made falls short of the nominal value of the farm he shall also pay the stipulated percentage, or so much of it as may be required to make up the nominal value of the farm
- (b) If the aggregate of the duty and percentage payments falls short of the nominal value of the farm and the Collector is of opinion that the deficiency has been due to negligent or inefficient management of the farm by the farmer, the Collector may impose on the farmer and recover from him a penalty of such amount as the Collector may direct not exceeding one half of the difference between the payments made or due by the farmer, and the nominal value of the farm
- (c) If the aggregate payment made on account of duty at the sanctioned rate exceeds the nominal value of the farm, the farmer shall also pay the stipulated percentage on the amount of the excess

8 Government, in their further Resolution No 6801 of the 6th October 1887, declined to adopt this suggestion and called for further report on certain points connected with the fresh toddy arrangements. This report was submitted under No 6000 of the 29th October 1887, and Government thereon passed a Resolution, No 7997 of the 22nd November—

- (1) intimating that previous orders were not intended to affect the special low still head duty rates in Umbargaon and that the drawback rate of Rs 1 was to apply in the case of the toddy spirit in Umbargaon where the still head duty was Rs 5 0, as well as elsewhere
- (2) sanctioning the Commissioner's proposals for the establishment of public toddy distilleries for the Mahim and Dahann talukas and the Umbargaon Petha in Thana and the Panvel and Alibag talukas in Kolaba, and as to the number of spirit shops to be maintained and the continuance of the practice of selling toddy and mowra spirit in the same shop and the sale of the spirit farms to nineteen months instead of three years as previously ordered
- (3) and directing that as regards raw toddy,—
- (a) the system of fixing a maximum selling price shall be abolished provided however that Government retains to itself the right of reintroducing it at once if found necessary for the protection of consumers
- (b) shop licenses for the sale of raw toddy may be issued at a fixed rate of Rs 10 but where there are several applicants, all or several of whom are equally eligible the licenses should be sold by auction
- (c) tree foot licenses for sale may be given at the same fixed rate for any number of trees not less than ten
- (d) the rules and regulations made for shop licenses are to apply to tree foot booths and all surplus toddy will have to be sold to licensed shopkeepers or distillers only
- (e) the number of tree foot booths shall be limited at the discretion of the Collector, or increased subject to the orders of the Commissioner
- (f) for domestic consumption licenses may be granted for tapping up to five cocoanut or bab trees and ten date trees, but with the stipulation that all surplus toddy shall be sold to licensed shopkeepers or distillers only

9 The licenses for the sale and extraction of toddy under the old arrangements had been sold from the 1st August 1887 for five months only in view of impending changes, and on receipt of the orders last quoted were given under the new terms for the seven months from 1st January to 31st July, remaining out of the revenue year. From the 1st August last fresh licenses on the same terms have been issued for the year now current

10 When the spirit farms were sold from the 1st January 1888, it was found that the terms obtainable for seven months were as good as for nineteen, and as the new arrangements were experimental Mr Moore decided, as stated in his telegram of the 3rd January 1888, to the address of the Private Secretary, to give them for the shorter period only. The percentages accepted were as under—

<i>Thana District</i>		<i>Kolaba District</i>	
Salsette	46½	Panvel	42½
Bassein	30	Alibag Bagait	25
Mahim	31½	Kharapat and rest of the district	24
Dahann	31		
Umbargaon Petha	31		
The six inland talukas	29		
Jawhar State	3		

11 Immediately after the farms were sold, an article appeared in the *Bombay Gazette* pointing out that the percentages above noted were in some cases more than the farmers could honestly afford to pay. A report on the subject was submitted under this office No 693 of the 31st January 1888 in which it was shown that, so far as the sales then concluded were concerned this was not the case. Attention, however, having thus been drawn to the question of the cost of spirit and the amount of additional charge it could bear without absorbing the whole margin of profit provided by the maximum selling prices

referred to above, paragraph 5 (f), enquiries were made which, as will be seen presently, bore fruit when the farms were re sold

12 In watching the working of the new system, another point also attracted attention, *viz*, that in consequence of the fact that the percentage was chargeable on the still-head duty realisations and that the still head duty on toddy spirit after allowing for drawback was only half the rate realised on mowra spirit, the farmers had to pay only half as much by way of percentage on toddy as on mowra spirit. The result was that the sale of toddy spirit was being pushed in preference to mowra spirit and the revenue suffered by the loss of the difference in percentage. Mr Moore, in a demi official dated the 20th May, brought this point among others to notice, and Government thereon directed that in re selling the

Government Resolution Revenue Department farms the basis of competition should be a rate of so much per gallon instead of so much per cent that the period for which they were to be re sold should be limited to one year and that tenderers were to be allowed to tender at separate rates per gallon for toddy and mowra spirit

13 Tenderers were invited accordingly in June last when it was found that some of the rates offered were so high when considered by the light of the enquiries referred to above paragraph 11 as to raise a doubt whether if they were accepted, the farms could possibly be managed honestly. The matter was represented personally by Mr Moore to His Excellency the Governor with the result that the stipulation as to sale within a fixed maximum price was placed in abeyance, the right of re imposing a maximum, if necessary, being reserved.

14 Another difficulty arose in attempting to give effect to the orders of Government that tenderers should be allowed to offer different rates for toddy spirit and mowra spirit. It was found that so long as both descriptions of spirits were included in the same farm, and the farmers held the power of pressing or restricting the sale of one or the other at their pleasure it was practically impossible to decide which of any two tenders offering different rates was the most advantageous to Government. The result would obviously depend on the relative proportion of each kind of spirit sold only one thing being certain, *viz*, that which ever tender was accepted the proportion of that kind of spirit which yielded the best return to the farmer and probably therefore the worst to Government would be as high as it could be made. There was no time for an official reference and under the circumstances Mr Moore

with the approval of the Honourable Mr Richey, informed the tenderers that they should specify a single rate per gallon of 25° under proof which would apply to mowra and toddy spirit alike, spirit of 60° under proof being taken at half the same rate. The rates finally accepted were as under—

<i>Thana District</i>				<i>Kolaba District</i>			
	R	a	p		R	a	p
Salsette	1	10	3	Panvel	1	7	6
Ba sein	1	8	0	Alibag Bagait	1	5	0
Mahim	1	4	0	Rest of the district	1	4	3
Dahisar	0	15	0				
Umbargaoi Petha	0	15	0				
Inland talukas	1	9	0				
Jawhar State	0	1	1				
Average	1	4	0	Average	1	5	7

15 This brings us to the footing on which matters at present stand, and I now proceed to deal with the results of the various changes described, first in their financial aspect, and then in regard to—

- (1) the modifications made in the arrangements for the production and sale of fresh toddy
- (2) the extension of the public toddy distillery system and the imposition of a still head duty on toddy
- (3) the supersession of the minimum guarantee, first by the percentage and then by the fixed license fee system, and the abolition of the maximum selling price from the 1st August last

II — FINANCIAL

16 The financial results up to the end of 1887 88, which included seven months under the new arrangements in their first stage of development, have already been described in paragraphs 83 to 92 of the Administration Report for that year. In the following table they are brought down to the end of March last, so as to include eight months of the current year during which the further changes in the conditions of the spirit farms made from 1st August last were in force. An estimate for the remaining four months is added, and the results thus arrived at are compared with the corresponding figures for 1885 86, 1886 87, and 1887 88.

17 The figures of receipts from raw toddy and country spirit respectively have been arrived at in the manner described in paragraph 84 of the Administration Report, which for facility of reference is reproduced below—

The figures under items 2 and 6—Tree-tax on toddy for distillation and on raw toddy—are obtained in the case of Thana by deducting from the total tree-tax realisations the amount allowed

to count towards the minimum revenue guaranteed by the spirit farmers under the arrangements described in paragraph 16 of the report so long as they were in force—that is up to 31st December 1887,—and for the second portion of the year 1887-88 by deducting from the total tree tax realisations the drawback on account of tree tax already paid which is allowed in assessing the still head duty on toddy spirit. In Kolaba, where the raw toddy monopoly was included in the spirit farms the division has been made up to 31st December 1887 by dividing the tree-tax paid by the farmers in the proportion borne by the quantity of toddy admitted into the distilleries to the quantity placed on sale at their shops according to the farm accounts and for the remaining period in the manner already described for Ihana.

18 The estimate for the remaining four months of 1889 is based in the case of still head duty and still license fees on the average of the preceding eight months. In the case of the fees for shop and tree foot booth licenses which are taken out for the whole year and paid for at once generally in the earlier part of the year, it has been assumed that little more remains to be collected. In the case of tree tax—as cocoanut, brab, and bulimad trees are usually tapped early in the year—credit is taken in the estimate so far as those trees are considered only for the instalments unpaid up to the end of March. For date trees which are tapped in considerable numbers in the latter part of the revenue year the estimate includes unpaid instalments on trees already taken up and full rates on a number of trees corresponding to the number taken up in the last four months of 1887-88. It will be understood however, that the estimate is liable to be deranged by fluctuations which it is impossible to foresee and that the comparison with 1887-88 and previous years is affected by many disturbing elements which add greatly to the difficulty of pronouncing positively as yet how far the results are to be regarded as favourable or otherwise—

Items	1886-87	1887-88	1887-88			1889-90				
			F A u g u s t 1888 (deol y in)	F e b r u a r y 1889 (dr y in)	Total	A t t e n d e d 1888	A t t e n d e d 1889	Total	F e b r u a r y 1889 (dr y in)	Total
Tax	R	R	R	R	R	R	R	R	R	R
Spirit										
1 Still head duty on—										
Mowra spirit	4 62 0/11	5 29 8	2 11 4/27	2 18 2	4 29 1/4	1 0 0/31	83 18 1	1 44 1/11	80 10	2 64 1/17
T ddy plit	2 02 0/88	1 06 7	2 6 0	2 7 2	2 7 2	9 5 6	1 5 4	1 5 4	1 0 0	2 64 1/17
2 Tree tax toddy for distillation										
3 Deficiency in tree tax revenue	10 163	57 55	2 54 0		2 54 0					
4 Per centage still head duty paid from July 1888 to August 1889				88 00 0	88 1/15	79 19 0	61 3	1 40 2/24	70 00	2 10 2/24
5 F f distillation of toddy		1 65 1		1 3 4		1 44 4		1 48		1 36 5
Total Spirit	6 5 19	6 04 3/4	2 1 4/1	3 54 1/7	5 93 7	1 80 4 1	1 47 5/48	3 24 0/70	1 56 0/18	4 94 6/70
Toddy										
6 Tree-tax on raw toddy	1 04 4/44	1 07 3/4	2 9 8	7 8 1	1 7 6/37	1 9 0/91	26 3	1 39 0/1	35 000	1 74 8/18
7 Rent of trees in distillation	7 65 0	9 5	2 00 0	7 0 1/1	10 5 1/1	6 55 2		27		27 2/3
8 Toddy shop license fee										
Total Toddy	1 12 4/84	1 16 8/16	90 48	85 8/84	1 16 1/14	1 14 3/39	26 95 0	1 67 1/12	35 000	2 03 1/12
Total Country liquor revenue	7 67 0/84	6 11 1/16	2 70 8/84	4 40 9/1	7 11 2/1	3 91 0/54	1 74 8/18	5 05 9/6	1 91 0/18	6 96 8/12
Kolaba										
Spirit										
1 Still-head duty on—										
Mowra spirit	2 51 2/07	2 7 1/46	83 623	1 61 5/84	2 49 9/09	61 93	45 26	1 0 1/100	53 000	1 60 1/100
T ddy plit	3 00 0	34 40 0	3 04 0	1 1 1/1	3 75 5	941	74	1 0 3/8	1 000	2 65 3
2 Tree tax toddy for distillation										
3 Deficiency in tree tax revenue		50 98 0	75		75					
4 Per centage still head duty paid from July 1888 to August 1889				51 40 4	51 40	3 85 4	41 62	71 40 1	37 000	1 11 4/61
5 F f distillation of toddy				10	10	10	10	200		200
Total Spirit revenue	3 78 3/16	3 13 5/34	86 37 9	2 16 7/4	3 05 1/21	66 77 2	88 53 4	1 85 3/100	92 000	3 77 5/84
Toddy revenue										
6 Tree-tax on raw toddy	27 0 1	20 0 0	3 34 0	11 4 8	14 8 24	30 65 5	1 28 4	32 137	14 000	46 1/17
7 Rent of trees in distillation	620	400	16	600	665	7 63 3	1 1/1	3 74 8		3 74 8
8 Toddy shop license fee										
Total Toddy revenue	27 6 1	21 0 0	3 35 6	12 15 8	15 8 00	34 48 8	1 29 5	35 8 85	14 000	46 1/17
Total Country liquor revenue	3 05 8/57	3 34 5/14	90 73 5	2 50 8/80	3 20 8/30	1 51 2/60	89 62 1	2 21 1/101	1 06 0/18	3 27 1/101

19 From the table it will be seen that in Thana the spirit revenue, which amounted under the old system to 6½ lakhs in 1885 86 and 6 lakhs 94 thousand in 1886 87, and had fallen to about 5 lakhs 95 thousand in 1887 88, has undergone a further serious decline since August last, the actual demand for the eight months ending 31st March last being 3 lakhs 38 thousand and the anticipated receipts for the whole year 4 lakhs 94 thousand only, or about one lakh less than last year and two lakhs less than 1886 87. The still head duty receipts on mowra and toddy together are expected to come to little more than half those on mowra spirit alone in 1886 87. As was to be expected under the circumstances noticed above, paragraph 12 the decline in the receipts from toddy spirit under the new contracts given on the rate per gallon system from August last is very marked the total receipts for the year being only about one third of those for the five months (t 1887 88 during which the first contracts under the percentage system were in force. The receipts from the special rate per gallon on mowra and toddy spirit together are to the still head duty, roughly speaking as 7 to 9.

20 In toddy revenue on the other hand, there promises to be a considerable increase, the actuals for the eight months commencing 1st August last being 1 lakh 60 thousand against 1 lakh 16 thousand for the whole year 1887 88, and about the same in 1886 87. The tree tax receipts, in spite of reduced rates in several of the most important talukas, promise to be more than half as much again as in 1886 87 and the shop and booth license fees have nearly trebled.

21 The gain in toddy revenue is however, very far from sufficient to make good the loss in spirit revenue. If the estimate is correct, the total receipts for the year now current are likely to fall short of those for 1887 88 by about 15 thousand, and of those for 1886 87 by about a lakh and 15 thousand rupees.

22 In K. Libra the results are more favourable. The spirit revenue according to the estimate will be nearly equal to that realised in 1885 86 though it is considerably less than in 1886 87 and 1887 88 and the toddy revenue has more than doubled as compared with 1885 86. The total estimated receipts for the year come to 3 lakhs 27 thousand against 3 lakhs 20 thousand in 1887 88 and 3 lakhs 33 thousand in 1886 87 when as was noticed in paragraph 59 of the Administration Report, the sum bid for the principal spirit farm that of Panvel, was extravagantly high.

23 It is noteworthy that the still head duty receipts from toddy spirit have not in Kolaba been reduced by the change in system from the 1st August last, noticed above paragraph 12. This result, however is probably due to the fact that, owing to the delay in establishing distilleries, they were lower in 1887 88 than they would otherwise have been and that within the last two or three months a considerable quantity of toddy spirit has been made at the Revdanda distillery in Alibag for the Bombay market. The results are no doubt affected also both here and in Thana by the suspension of the maximum selling price from August last which enabled the farmers to charge remunerative prices for toddy spirit, and the extent to which the consumers of that description of spirit were willing and able to pay the higher price for the sake of indulging their preference.

III — RAW TODDY ARRANGEMENTS

24 With regard to the arrangements for the supply and sale of fresh toddy it may be said generally that except in the Bassein taluka and to some extent also in Salsette where illicit toddy distillation is reported to be rife, the raw toddy being obtained from the tree foot booth licensees no complaints have been received as to their working. Their financial results as we have already seen are satisfactory. Of the extent to which they have operated to fulfil the intended object of increasing the facilities for obtaining fresh toddy and meeting the complaint that the licensees were unable in some places to sell it pure and undiluted except at a loss, some judgment may be formed from the following comparison of the number of licenses given, trees tapped, and probable quantities of toddy placed on sale and used fresh during the past seven months of the current year as compared with 1886 87, the last year under the old system. The figures of 1887 88 are useless for comparison in consequence of the disturbance caused by the change of system and the opportunities for exchange of trees which occurred in January 1888.

25 First, as to licenses. I give below the number of each kind granted in 1886 87 and 1888-89, also of those granted under the old and new arrangements respectively in 1887 88 which are interesting as showing how the changes were at first received. In considering the figures it must be remembered that up to December 1887 the right of sale of toddy was included in Panvel and Alibag Bagait in the country spirit farm and that elsewhere there was no distinction between the domestic consumption and the tree

foot licenses The holder of a tree foot license could not tap more than ten trees and paid of fee but had the right of sale

DISTRICT AND TALUKA	1886-87			1887-88										1888-89.				
	Licenses issued			AUGUST TO DECEMBER OLD SYSTEM					JANUARY TO JULY NEW SYSTEM					(7 MONTHS, AUGUST TO FEBRUARY)				
	Tree-foot and domestic consumption			Licenses issued					Licenses issued					Licenses issued				
	Tree-foot	Domestic consumption	Shops	Tree-foot	Domestic consumption	Shops	Tree-foot	Domestic consumption	Shops	Tree-foot	Domestic consumption	Shops	Tree-foot	Domestic consumption	Shops	Tree-foot	Domestic consumption	Shops
Tal. no.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Umbargaoon	15	136	2 60	2	93	612	13	05	45	670	318	948	1 590	7	75	15	780	265
Dahanu	11	28	2 100	4	69	632	10	23	11	188	430	6 8	1 280	17	24	49	240	8 1
Mahim	18	93	1 940	97	111	918	108	40	16	294	2 290	2 544	3 496	235	45	84	440	11 26
Bassein	21	63	1 060	61	30	240	3	134	30	804	637	1 441	1 641	35	184	90	1 680	6 442
Salsette	14	49	1 060	161	20	160	92	221	7	1 326	255	1 581	1 741	92	290	0	3 000	217
Kalyan	127	1	20				31	45		270		270	27	4	67			3 217
Shilwandi	76	3	100	11	1	8	17	14	6	13	36	168	176	20	17	4	570	570
Wad	16	1	10				15	14		84		84	84				130	213
Shahapur	6	5	80	4	4	28	6	14	3	94	18	102	18	1	9	3	90	83
Mahad	4									6		6	6				10	40
Karjat	3	6	120	2	1	8			1	54	9	63	71		14	1	140	229
Jawhar							7	5	1	70	6	36	36		6	4	62	103
TOTAL	470	443	9 250	324	329	600	459	682	190	3 912	9 990	7 911	10 511	413	71	203	7 162	19 910
Kolaba																		
Panvel							4		14		88	88	88		16	820	807	1 17
Alibag Bagait									7		159	159	159		26	791	531	1 120
Pen	1	5	100				4	4		24		94	94		5		190	190
Roha	23	6	200	7			2	22	14	155		155	155		41	1	410	14
Mahad	20			2			4	3		36		36	36		1		70	42
Shilwandi	4						2	2		12		12	12		1		10	10
Shilwandi	21	5	100	11	2	10			17		102	10	118		0		12	110
TOTAL	100	16	400	41	2	16	18	31	5	2	442	689	782	9	91	57	1 000	9 680

26 The first effect of the introduction of the new rates in January 1888 into the Thana district was a run except in Umbargaoon and Dahanu on the new domestic consumption and tree foot booth licenses more especially the former, the result being that during the second portion of 1887-88 there were nearly as many domestic consumption licenses alone as there had been old tree foot licenses in 1886-87 and 652 tree foot licenses of the new kind besides, while the number of shop licenses fell from 443 to 159

27 During the current year most of the domestic consumption and except in the case of Kalyan Karjat, and Jawhar nearly all the tree foot booth licenses have been given up in the inland talukas, while in Mahim Bassein, and Salsette there has been a further increase, most marked in Mahim, in the number of domestic consumption, and in Bassein and Salsette of the tree foot booth licenses. Over the whole district the number of shops has risen to 203 and of tree foot booths to 715 while the domestic consumption licenses have fallen to 413 as compared with the period from January to July 1888. The increase here noted in the number of shops occurs chiefly in Dahanu and the inland talukas

28 As compared with 1886-87, Dahanu, Umbargaoon, and the inland talukas appear to be

	1886-87	1888-89
Domestic consumption	470	413
Tree foot	43	715
Shops	413	203
TOTAL	913	1 331
Increase		418

worse off than before in regard to facilities for obtaining fresh toddy. The increase in the total number of licenses as shown in the margin is more than absorbed in the three talukas of Mahim, Bassein, and Salsette. In two of these talukas, Bassein and Salsette, the increase in the number

of licenses taken out is no doubt connected with the decrease in the rates of tree tax and there is unfortunately reason to believe, as noticed above, that the people have taken advantage of the facilities thus afforded to defraud the spirit revenue. There may of course, be a few more licenses issued during the remaining four months of the year particularly in Umbargaoon, where date trees are plentiful but it is hardly likely that they will be in such numbers as to affect materially the general result above indicated

29 In Kolaba tree foot licenses have been freely taken out since August 1888 in Panvel and Alibag Bagait and a considerable number of shops have also been opened. These, it will be remembered are the two localities in which the tree tax has been reduced in that district, and in which under the old arrangements the sale of toddy was included in the spirit monopoly, so that there are no figures for 1886-87 with which to make a comparison. Everywhere else, except in Roha the number of shops, tree foot booths and domestic consumption licenses together taken out for 1888-89 is smaller than the number of tree foot booth and shop licenses together under the old arrangements the decrease being most marked in Pen where there are 1 tree foot and 5 shop licenses against 22 tree foot and 6 shop licenses in 1886-87, and the

Sudhagad Mahal, where the number has sunk from 26 to 7 The new domestic consumption licenses seem to have found little favour as compared with the old tree foot and domestic consumption license combined for which no fee was charged, and except that, there is no complaint of illicit toddy distillation in Kolaba, the general result is similar in character to that above noticed in Thana

30 Turning to a comparison of the number of trees tapped, the following table shows the number of each kind tapped altogether, for supply of toddy for distillation, as well as for fresh toddy, in the years 1886 87 and 1887 88 and the first seven months of 1888 89 —

Districts AND Taluk s	1886-87				1887-88								1888-89					
					First five months			Next seven months			Total				(7 months)			
	Cocoanut	Brab.	Date and wild palm.	Tree-tax re cpts	Cocoanut	Brab	Date and wild palm	Cocoanut.	Brab	Date and wild palm	Cocoanut	Brab	Date and wild palm	Tree-tax receipts.	Brab	D ate and wild palm.	Tree ta receipts	
Thana			Rs										Rs			Rs		
Umbargaoon		78	6 874	14 3 8			3 848		40	8 813		4,012	12 456	12 574		72	9 108	14,508
Dahanu		2,587	1 412	23 638		499	1 545		2 186	1 117		3 635	2 083	15 127		1 942	1 291	12,298
Mahim	20	5,455	1 880	62,180	68	917	3 867		2 287	1 062		3 186	3 920	24,497		1 486	1 046	21,419
Bassein	54	3,292	401	45 5 3	375	1 745	40	28	3 654	12	303	5 404	52	33 396	6	4,475	20	25,307
Salsette	1 384	1 858	1 616	60 362	1 934	1 115	3 380	927	3 847	2 498	2 861	4,059	5 855	62 653	1 369	3,298	1 048	48,818
Kalyan		385		3,294					522					2 610		688		3 127
Bhiwandi		311		2 09		38			407			445		2,187		341	53	1 829
Wala		45	5	429					67			67		235		30		93
Shahapur		15	204	742			175		23	181		33	325	648		354		1 062
Murbad		1	3	18					10	1		10	1	83		62		117
Karjat		80	127	651			38		116	64		116	100	787		170	86	792
Jawhar									32	202		3	202	497		117	230	1 283
TOTAL	1 406	14 029	12,652	3 13 849	2,274	4,286	11 089	955	13 189	13 720	3 329	17 444	25 589	1,55 318	1 444	12,676	13 238	1 39 650
Kolaba.																		
Pauvel		914		14,624		321		979		30		1 400		7 090		2 301	78	15 791
Alibag Bagaik	2 357	184	65	30 687	678	10	421	120		3	1 089	139	40	6 711	1 286	165	155	10,025
Kharapat	12	66		612			10				10	30		300		45		405
P		66	799	2 571			70		55	276			65	846		166	323	2 141
Roha			1 1 8	3 424			222			843				1 065		1 483		2 855
Mangaoon			212	656						78				78		163		342
Mahad			40	120			6			28				34		17		51
Sudhagad			674	2 02			1 7			459				536		670		1 42
To L	2 369	1 240	2 886	55 100	678	331	435	431	1 184	1 711	1 109	1 515	2,164	18 809	1 84	2 877	2 829	33 037

31 Taking the average produce of each description of tree to be—

Districts and Taluk s	F e e t			
	Cocoanut	Brab	Date	Bh l mad o wild p m
	Gallons	Gallons	Gallons	Gallons
Umbargaoon		59	30	
Dahanu		59	30	
Mahim	60	57	30	
Bassein	100	94	47	
Salsette	90	87	43	
Kalyan		60		
Bhiwandi		60	30	
Vada		60	30	
Shahapur		60	30	
Murbad		60	30	
Karjat		60	30	
Jawhar		57	30	
Pauvel		54	30	
Alibag Bagaik	80	80		40
Kharapat	60	60		40
Pen				35
Roha				35
Mangaoon				35
Mahad				35
Sudhagad				35

and allowing for the remaining five months of the current year as many additional trees

of each kind as were tapped during the last five months of the year 1886-87, the output of fresh toddy in the current year as compared with 1886-87 would be as under —

Talukas	1886-87	1888-89	Increase	Decrease
	Gallons	Gallons	Gallons	Gallons
Thana				
Umhargaoon	213 704	279 028	64,324	
Dahannu	194 998	163 307		41 691
Mahim	368 022	128 139		239 883
Bassein	373 49	480 060	96 565	
Salsette	357 884	463 337	105 453	
Kalyan	21 9 0	48 240	26 250	
Bhiwindi	18 660	27 080	8 370	
Vada	2 910	2 160		450
Shahapur	7 020	10 6 0	3 600	
Murbad	1 0	3 750	3 600	
Karjat	5 520	13 410	7 890	
Jawhar		13 649	13 649	
Total	1 524 318	1 572 080	47 7 2	
Kolaba				
Panvel	49 008	126 594	77 586	
Alibag Bagait	05 410	12 410		62 970
" Kharapat	2 961	1 440		1 521
Pen	26 125	21 5 5		4 550
Roha	44 660	49 805	5 145	
Mangaoon	10 9 0	5 880		5,040
Mahad	1 400	1 155		245
Sudhagad	23 590	25 690	2 100	
Total	364 071	3 1 979		9 092

32 Deducting the quantities of raw toddy admitted into the distilleries in 1886-87 and 1888-89 respectively, including an allowance for the remaining five months of the latter year based on the average admissions for the first seven months which come to 41 250 gallons for Thana and 18 940 for Kolaba we get the following estimate of the quantity of raw toddy supplied in each taluka during the current year as compared with the last year under the old arrangement —

Talukas	1886-87	1888-89	Increase	Decrease
	Gallons	Gallons	Gallons	Gallons
Thana				
Umhargaoon	213 704	278 0 8	64 324	
Dahannu	119 791	141 223	21 432	
Mahim	116 905	125 065	8 160	
Bassein	138 810	392 9 8	254 108	
Salsette	186 11	416 691	230 576	
Kalyan	21 060	48 240	26 280	
Bhiwindi	18 660	27 010	8 370	
Vada	2 910	2 460		450
Shahapur	7 020	10 620	3 600	
Murbad	150	3 750	3 600	
Karjat	5 520	13 410	7 890	
Jawhar		13 649	13 649	
Total	831 545	1 473 084	641 539	
Kolaba				
Panvel	26 588	90 594	64,006	
Alibag Bagait	19 248	1 12 981	93 733	
" Kharapat	2 960	1 840		1 120
Pen	26 125	21 575		4,550
Roh	44 660	49 805	5 145	
Mangaoon	10 920	5 880		5 040
Mahad	1 400	1 155		245
Sudhagad	23 590	25 690	2 100	
Total	155 401	309 520	154 029	

33 It would thus appear that, in spite of the decreased facilities for distribution noticed above, paragraph 2a, the quantity of raw toddy made available was largely increased, relatively

speaking, in all the inland talukas of Thana except Vada. I say relatively for the reason that the total quantity even thus increased is, except in Kalyan, altogether insignificant as compared with the population. In Umbargaon there is a substantial as well as a relative increase, and in Dahannu also the quantity is larger by some 20 per cent. Jawhar was supplied with about 16,000 gallons from its own trees against $\frac{1}{2}$ in 1886-87.

34 Of the three talukas of Mahim, Bassein, and Salsette, in which a large increase in the number of licenses has taken place it will be observed that in Mahim this increase has not been accompanied by a corresponding increase in the number of trees tapped and the quantity of toddy extracted. Many of the trees tapped in 1886-87 were for distillation of which there has been practically none in 1888-89, and this circumstance, coupled with the fact that of the total number of 378 licenses taken out this year in Mahim as against 111 in 1886-87, no less than 235 were for domestic consumption only, under which not more than 5 coos or brab or 10 date trees can be tapped, sufficiently accounts for the marked decrease in the number of trees tapped in spite of the increase in the number of licenses. The smaller numbers which were tapped still give a larger number of trees in Mahim, as elsewhere for each booth and shop and the net result is that the quantity of fresh toddy made available seems to be about the same as in 1886-87.

35 In both Bassein and Salsette the increase in the quantity of toddy made available is very large having been nearly trebled in Bassein and more than doubled in Salsette. The reduction in the tree tax rates and the facilities offered for practically unrestricted sale at the tree foot for a fixed fee of R10 instead of a sliding fee of R20 for every 20 trees tapped have made the taking out of a tree foot booth license a lucrative business in these talukas where trees growing close enough together to satisfy the requirements of the tree foot booth conditions are to be found in abundance. The result corresponds with the large number of tree foot booth licenses taken out, as shown in the table below paragraph 25.

36 But it is obvious that the extraction of juice under these licenses in quantities more than sufficient to meet the demand for raw toddy is not a practice to be encouraged, at any rate in the absence of a corresponding demand for the surplus for *licit* conversion into spirit. As will be noticed further on the separation of the right of manufacture from the right of sale and other recent changes have so far had the effect of almost killing the licit business in toddy spirit. The temptation under these circumstances to use the surplus toddy for illicit distillation must be very strong and it is the more dangerous for the reason that the process leaves no refuse and is so simple that it can be carried on in the distiller's house with his domestic utensils and all traces of it can be cleared away in a few minutes while the Excise officers are kept waiting outside. It is thus most difficult to detect and suppress and most likely to spread while the practice once takes root. Mr Todd mentioned to me some little time back its prevalence in Bassein and Salsette as something new, and the Inspectors of those districts both experienced men are strongly convinced that it goes on largely.

37 In the nature of things, it is impossible to give any definite information as to the extent to which it is carried on. The Bassein Inspector Mr Sibbald says however that there is little or no mowra used in that taluka that he has caught several cases of illicit tapping with traces of distillation in the neighbourhood that most of the tree foot booths have been taken up by a syndicate which held the spirit farm last year that stalk toddy is sold at 3 pies a bottle and bought for distillation that the tree foot license holders distil themselves that at one village, where he made a camp, the sales of spirit at the local shop, which had previously been about a bottle a day sprang up at once to the value of R2 000 or R3 000 in four days, the increase being partly due to the occurrence of weddings but much more as he is convinced to the temporary stop put by his presence to illicit distillation that on the same occasion the villagers commenced to send toddy to the Bassein distillery at the rate of 100 gallons a day whereas the admissions previously had been $\frac{1}{2}$ and that he has caught some sixty cases since October last as compared with ten or twelve previously.

38 The Salsette Inspector, Mr Arda, declares his belief that the people of Vesava and Akei distil all their surplus toddy, though he does not think much is bought or sold for the purpose and he has detected between thirty and forty cases of illicit distillation—mowra and toddy together—since August last.

39 Speaking generally it is to be feared that a very large proportion probably as much as half, of the extra toddy made available in these talukas is used to defraud the spirit revenue instead of for the purpose for which it was intended.

40 In Kolaba the opening of shops and tree foot booths independently of the spirit farmers in Panvel and Alibag Bagan, has been accompanied by a very large increase in the quantity of toddy available and as the farmers were supposed to starve the demand, and there are no reports of toddy distillation the result may be regarded as satisfactory. In the inland divisions there is an increase in three and a decrease in three. The total consumption is unimportant, and the changes introduced make no very marked difference.

41 As stated above paragraph 8 (3) (a) the tree foot booth and shop licensees are at present at liberty to retail toddy at any price they please, although Government have reserved the power to re-impose the condition as to the maximum price at any time during the currency of the licenses. I have not yet received any complaints as to the quality of the toddy sold or high prices charged, and have not therefore exercised the power referred to. Under the old system the maximum prices were 6 pies a bottle of 8 drams at the booths and 4 pies a bottle at the shops. The booth and shop keepers are now reported to be charging on an average 9 pies a bottle, the advance being at the rate of 12 5 per cent.

42 In the following table I have attempted to exhibit the effect of the reduction in the tree tax rates in Bassein, Salsette, Alibag Bagait, and Panvel, and of the fixed fee for tree-foot booths and auction prices for shops throughout both Collectorates, on the profits to be made by the licensees. The rent of the trees, cost of tapping, and other charges remain as before. The table exhibits the average increase or decrease in the Government demand in respect of trees tapped under each description of license. The increase in the selling price noted in the last paragraph may be taken as preventing the possibility of loss from any increase and as adding to the profit of any decrease in that demand, and also as showing that whoever may have benefited by any reduction which has been made, it is not the customers at the shops or booths. The statement shows that the incidence of the Government demand on trees tapped for shops has increased in Mahim, Bassein, Shahapur, and Kargat, and decreased elsewhere —

[illegible]

43 Two points remain to be noticed before leaving this branch of the subject. The first is the extent to which the increase in the supply of toddy above noticed may be taken as accounting for and counterbalancing the decrease which, as will appear further on has occurred in the licit spirit consumption. This is a matter as to which it is most difficult to furnish any reliable estimate. Much of the toddy may be consumed by persons who would not drink spirits in any case, and much by others in addition to the daily dram. Strength for strength, however, it may be taken roughly that a bottle of toddy is equal to a dram of 25° under proof spirit. The total additional quantity of toddy made available as shown above paragraph 32, was in round numbers 641,000 gallons in Thana and 154,000 gallons in Kolaba. From the surplus in Thana a considerable deduction must be made say two lakhs for toddy consumed in illicit distillation (*vide* paragraph 39). The balance of 441,000 gallons in Thana would be equivalent to 55,000 gallons of spirit and the surplus in Kolaba to about 19,000 gallons.

44 The other point is the necessity or otherwise for any changes in the fresh toddy arrangements for the next year. I have in my letters to the Collectors of Ratnagiri and Kanara submitted to Government with this office No 2105 of the 25th ultimo, made suggestions for the extension of the Thana and Kolaba rules to those districts, with certain modifications of detail which I think are improvements, and which if they are tried and found to work well there it may be desirable to adopt hereafter in Thana and Kolaba. But, except so far as the impetus which they have given to illicit toddy distillation is concerned, they may be said to have worked well in their present form and I am reluctant to recommend any unnecessary changes in districts where matters are in such a critical condition without some experience of the results which may be expected to follow.

45 I think therefore that for the present matters should be left as they are in Thana and Kolaba, except in respect of the measures immediately necessary to check illicit toddy distillation. In regard to this point much may be done I think by the Collector in the judicious exercise of the discretion vested in him in the matter of granting tree foot licences. A great deal too may have been given in Bassein and Salsette and he will be asked, if my recommendations are approved to restrict their number carefully to what are required for the supply of each village in future and to grant licences in excess of that number only on production of satisfactory evidence that the licensee has arranged for the disposal of the surplus by licit distillation. I think also that to prevent any curtailment in the number of licences allowed from leading, as it might otherwise do to such an increase in the number of trees taken up under each license as would defeat the object in view the number to be tapped under a tree foot license should be limited to 15. This is more than the average number actually tapped at present under a single license in any taluka, except Bassein, where the present average is 17.

IV—PUBLIC TODDY DISTILLERIES AND STILL-HEAD DUTY ON TODDY

46 I now come to the extension of the public toddy distillery system and its effect in conjunction with the new still head duty on the supply and consumption of toddy spirit.

47 Public toddy distilleries were established in the Bassein and Salsette talukas in 1886-87 with the object of meeting the complaint that the monopoly of manufacture granted to the farmers deprived the Bhandaris of their hereditary occupation, and to break down the monopoly of the Bombay distillers in the Bombay market. In January 1888 steps were taken as already noticed to extend the system to the remaining talukas in which the sale of toddy spirit is permitted and the licensee of the private distillery at Bhandup was allowed to distil toddy for the supply of the Mahim farm from February to June 1888.

48 Previously to January 1888 toddy spirit had been sold in spite of the high rate of tree tax then prevailing in some parts of the district within maximum prices lower by 8 annas a gallon of 25° under proof than those fixed for mowra spirit. From January 1888 a still head duty nominally of the same rate, Rs 2 per gallon 25° under proof, as that applied to mowra spirit was imposed on toddy spirit, and the maximum selling price was at the same time raised to 6 annas a gallon of 25° under proof more than mowra spirit to compensate for the higher cost of the spirit or duty, and to enable the two kinds to compete as much as possible on their own merits. The fulfilment of this intention being found incompatible with the maintenance of the percentage system, under which the farmer paid twice as high a percentage on mowra as on toddy spirit, while the maximum selling prices remained unaltered the plan of paying a fixed rate per gallon, whether of toddy or mowra spirit was substituted from 1st August, and the maximum selling prices being suspended from the same date, the two descriptions of spirit were left to compete on terms of practically absolute equality.

49 The subjoined statement shows the quantity of toddy spirit turned out of the various distilleries public and private, during the years 1885-86 1886-87, and the first five months

of the year 1887-88 under the old arrangements, and during the twelve months ending 31st December 1888 under those just described —

Talukas	1885-86		1886-87		1887-88, five months (old system)		1888, twelve months (new system)			Remarks
	25° under proof	60° under- proof	25 und proof	60° u de proof	25 under proof	60° u der proof	Name of distillery	25 under proof	60° nd proof	
<i>Thana</i>										
<i>Private</i> { Umbargaon				2 545			<i>Public</i> { Nargol	25	152	
Dahanu	178	8 750		12 316			W dhanu	644	7 287	
Mahim	470	34 810	678	39 988	69	8 680	Mahim		108	
							Bhandup (private)	399	4 883	
<i>Public</i> { Bassein	131	34,676	280	30 307	23	10 263	Bas in	546	9 304	+ 1 a of 1885 g llo s 25 an d p o f sent to B mbay
Salsette	111	91 149	198	37 909		21 450	Vesava	639	25 685	
Tot l	890	169 7 9	1 136	122 845	83	35 332	P b l c	2 263	47 467	
<i>Kolaba</i>										
<i>Private</i> { Panvel	2	569	34	2 503	1 9	1 183	U an	377	3 137	
Alibag Bagait	65	43 987	2 1 9	36 602	11	2,505	Revdanda	†	54	† Exclusive of 207 gall 25 an d proof sent to B mbay
T tal	67	34 455	2 163	39 104	140	3 688		377	3 191	

50 It should be explained with reference to this statement that no toddy was distilled in the Umbargaon Petha in the years 1885-86 and 1886-87 or in the first five months of the year 1887-88, the quantity entered under the year 1886-87 being supplied from the Dahanu distillery, and that all work in the Nargol distillery has been stopped since August 1888 for want of toddy for distillation, the whole quantity in the taluka being consumed in the raw state.

51 The conclusion to which the figures point is that toddy spirit has no chance against mowra in the local markets under the new conditions. The increase noticeable in the outturn of the Panvel distillery under the new arrangement is the effect of the temporary advantage given to it under the percentage system during the five months from January to July 1888 and the same cause makes the falling off less apparent elsewhere than it will be where twelve months figures under the fixed gillion rate system are available. The local farmers either prefer to sell their mowra rather than deal with the Bhandari distillers, or else they cannot find sale for toddy spirit at paying rates.

52 So far as the object of giving employment to the Bhandaris is concerned the public distillery system has hitherto practically been a failure. The applications for distilling licenses have been too few to be worth considering. The Dahanu, Mahim and Panvel taluka distilleries are only working one still each. Vesava under Salsette two. Revdanda in Alibag Bagait two and Bassein four. I am informed, however, that a third still has recently been established at Revdanda and that as has been noticed above, paragraph 23 some business in exports to Bombay is springing up.

53 On the other hand, the still license fees charged at the rate of Rs 1 per gallon on the capacity of the still though their incidence is heavy, being at the rate of 10 pies per liquid gallon of spirit turned out are quite insufficient to cover working expenses. The total amount realised during the twelve months ending 31st December last was Rs 2888. The pay of the sanctioned establishment for the same period would come to Rs 22 680. The actual cost allowing for the fact that anticipating the work would not be heavy, Mr Moore put on no more hands than were absolutely necessary, and not counting hands who, though borne on the distillery establishments have under the circumstances noted below, paragraph 64 been employed in suppressing illicit distillation, has come to Rs 13,780, exclusive of expenditure on the buildings, &c.

54 It is just possible, though not very probable that the business in toddy spirit may revive if measures be taken for reducing selling rates which for the last eight months have been too high for the capacity of the consumers. I would wait therefore till the result of those recommended under the next head, if they be adopted, is known. If by the end of next year no improvement has been effected, it will be necessary, I think to consider whether most if not all, of the toddy distilleries should not be dispensed with. In connection with this subject, I would invite reference to the appended copy of a report, No 404 of the 30th November last, by the Collector of Kolaba on the working of the Revdanda distillery.

V — SPIRIT FARM ARRANGEMENTS

55 It remains to consider the general effect of the changes experimentally introduced in January and August 1888 in the conditions of the country spirit farms. This, I am afraid can hardly be considered satisfactory even in Kolaba. In Thana it has been simply disastrous.

56 Attention has been drawn above to the large decline in the spirit revenue both in Thana and Kolaba. In Kolaba this decline has been altogether and in Thana partly made up by the increase in the fresh toddy revenue. But, except to the small extent to which, as noted in paragraph 43, it may be regarded as caused by the substitution of fresh toddy for spirit, the decline under the one head is altogether independent of the improvement under the other and represents so much sheer loss of revenue. Had it been possible to suppose that this loss was the result of any commensurate reduction in the actual consumption of spirits, there would have been nothing to regret. But I am afraid there is no room for doubt but that in Thana the only difference is that illicit liquor is consumed instead of licit, and that the demoralising practices which had with difficulty, and after a continued and costly struggle, lasting through nearly ten years, been nearly suppressed, have in as many months, and in spite of strenuous efforts, become as rife as ever, and that the same is true to a very great extent of Kolaba also.

57 The effect of the new arrangements upon the licit consumption is shown in detail in the statements of monthly sales of each description of liquor in each taluka which are appended to this report. For convenience of examination and comparison, I subjoin an abstract in which the average monthly consumption for each taluka from January 1885 up to March 1889 is shown reduced to gallons 25° under proof, the averages being struck for three periods January to March, April to July, and August to December, so as to correspond with the currency of the farms under the minimum guarantee the percentage, and the fixed gallon rate systems respectively and the broken period from January to March last, which is included in order to bring the figures up to the latest possible date —

Taluka.	Average monthly sales from	1885	1886	1887	1888	1889
<i>Thana</i>						
Salsette	January to March	10 433	14 631	11,666	8 139	5 354
	April to July	9 775	11 104	13 916	7 378	
	August to December	8 236	6 582	9 961	3 963	
Bassein	January to March	4 296	4 37	4 781	2 542	1,648
	April to July	6 499	5 071	4,477	2 243	
	August to December	2 619	2 706	4 147	1 116	
Mahim	January to March	2 945	3 624	4,416	2,558	2 185
	April to July	3 627	5 060	4 237	1 673	
	August to December	1 960	2 020	2 97	1 255	
Dahanu	January to March	1 436	1 0 6	1 072	665	541
	April to July	1 397	1 464	1 342	642	
	August to December	852	474	691	411	
Umbargaon	January to March	1 784	1 12	1 346	753	456
	April to July	2 081	1 83	1 100	895	
	August to December	9 19	1 206	1 269	347	
Jawhar	January to March	1 501	1 556	1 034	453	4,3
	April to July	2 53	784	591	200	
	August to December	143	383	302	297	
Kalyan	January to March	2 611	2 572	2 773	2 094	1 406
	April to July	2 101	1 999	3 092	1 552	
	August to December	1 379	1 268	1 991	792	
Bhiwindi	January to March	1 859	1 707	1 810	1 209	767
	April to July	1 15	1 053	1 803	853	
	August to December	1 070	868	1 203	304	
Vada	January to March	628	667	803	523	287
	April to July	340	430	379	260	
	August to December	170	260	218	77	
Murbad	January to March	510	719	718	634	513
	April to July	345	407	319	325	
	August to December	282	247	335	199	
Shahapur	January to March	1 363	1 663	1 577	1 516	1 403
	April to July	791	755	1 428	1 073	
	August to December	718	751	1 142	735	
Karjat	January to March	1 344	1 663	1,249	978	676
	April to July	892	755	1 010	699	
	August to December	845	751	897	418	
<i>Kolaba.</i>						
Panvel	January to March	4,994	4,477	5 352	4,723	2,540
	April to July	4,292	3,978	3 672	4 211	
	August to December	5 639	2 633	5 789	2,044	
Alibag Bagat	January to March	2 680	3 926	4 188	3 184	1,698
	April to July	3 185	2 656	2 789	2 333	
	August to December	2 597	2 194	2 794	2 008	
Kharapat	January to March	911	1 149	1 186	2 929	423
	April to July	599	726	680	703	
	August to December	781	664	807	356	
Pen	January to March	2 400	2 404	2 826	2,870	1 657
	April to July	1 842	1 937	1 573	1,959	
	August to December	2 278	1 624	2 335	1 147	
Roha	January to March	418	539	617	738	360
	April to July	285	391	372	697	
	August to December	477	450	505	258	
Mangaon	January to March	308	356	384	381	344
	April to July	173	229	244	226	
	August to December	171	177	201	116	
Mahad	January to March	388	418	546	571	407
	April to July	305	349	314	369	
	August to December	211	258	320	104	
Sudhagad	January to March	216	307	307	406	228
	April to July	174	157	224	323	
	August to December	238	219	298	163	

Abstract Totals

Thana District	January to March	92 181	1 06 279	1 00 640	66,185	47 199
	April to July	1 17 273	1 22 620	1 35 254	70 897	
	August to December	95 886	87 588	1 25 680	49 426	
	TOTAL	3 05,280	3 16 487	3 61 574	1 86,508	
Kolaba District	January to March	36 780	40 789	46 187	44 388	22 545
	April to July	43 341	41 710	39 551	43 230	
	August to December	59 454	42 185	64,891	30,9 2	
	TOTAL	1,39,575	1 24,684	1 50 629	1 18 550	

58 In considering these figures, it must be borne in mind that the averages for the different periods specified are affected by a variety of local and special circumstances. Those from April to July for instance, and in the year 1887, from August to December, are swelled in many cases by forced sales made to clear off accumulated stocks at the end of the farms under the minimum guarantee system. On the other hand in inland talukas such as Jawhar, Shahapur, Murbad, Karjat &c, where mowra trees are plentiful, they are reduced by the increased prevalence of illicit distillation which follows the collection of the mowra flowers. From January to March an increase may be looked for on account of the Holi festivities. From August to December sales are normally at their lowest that being the cultivating season, when the people have little time or cash to spend in drinking. In 1886 the figures of the Thana district for this period are further affected by the temperance movement which was then at its height in that district, while in Panvel and Pen where the movement culminated about the beginning of 1887, the averages for January to March 1887 show an unexpected increase, probably due to efforts made by the farmer to break down the combination by distributing large quantities of spirit gratis.

59 Making every allowance for fluctuations of this kind, it will seen that the abolition of the minimum guarantee and the introduction of the percentage system from January 1884 was followed almost everywhere by a tremendous drop, that the decline was more marked in the second than in the first of the two periods January to March and April to July, into which the currency of that system is divided, that the abolition from the 1st August 1888 of the fixed minimum selling prices and the re letting of the farms at gallon rates, representing a large addition to the still head duty than the percentages accepted under the last farm, resulted at once in another drop during the period between August and December. During the three months from January to March there has been a slight recovery but this is due partly to the Holi and probably to a greater extent to the effect of the circular issued by Mr. Lodd, which formed the subject of this office No. 1805 of the 10th April 1889 and which is stated by all the Inspectors to whom I have spoken on the subject to have had a marked effect in checking importation of mowra for illicit distillation. I fear, however, that it can hardly be expected that this effect will continue when it becomes known how limited the powers of the Department really are in dealing with possession of mowra under the Abkari Act.

60 The net result is a decline in the total consumption reduced to gallons 25° under proof of 118 781 gallons, 129 979 gallons, and 175 066 gallons during 1888 as compared with 1885, 1886, and 1887 in Thana, and of 21,025, 6,134, and 32 079 in Kolaba. The corresponding percentages are—

	As compared with		
In Thana	1885	1886	1887
	34.9 /	41 /	43 /
In Kolaba	15 /	4.9°	14.2 /

As compared with the average of 1885 to 1887 the decrease is 141,275 gallons or 43.1 per cent in Thana and 19 746 gallons or 14.2 per cent in Kolaba.

61 For proof that this decline has been made up for much more than altogether in Thana and to a great extent in Kolaba, by illicit distillation we need look no further than the fact that the imports of mowra flower by rail and sea into Thana and Kolaba in 1888 exceeded those of 1887 by an amount sufficient to produce spirit more than enough to make up the whole deficient quantity in Thana and nearly enough to make it up in Kolaba and this without counting imports by road, of which I have been unable to procure statistics, though the quantity is reported to be considerable, nor the local produce of the inland talukas. Large quantities of the locally produced mowra used to be brought to the Uran distilleries. Since January 1888 these imports have altogether ceased.

62 The imports by sea and rail into the Thana district exclusive of importations for Uran and Bhandup, amounted from January to December 1888 to 48 904 maunds against 10,365 in 1887, the excess being 38 539 maunds. In Kolaba the imports by sea were 2,000 maunds against nil. It was established by the evidence recorded by the Mowra Committee that in Thana and Kolaba mowra flower is not used as food either by the people or for cattle and that the only purpose to which it is put is the manufacture of spirit. According to paragraph 25 of the Report of the Bombay Abkari Commission, about 11 Bengal maunds of mowra are required to manufacture 52 gallons of spirit 25° under proof. At this rate the excess quantity imported into Thana by rail and sea only would suffice to produce 182,184

gallons of spirit, or over 7,000 gallons more than the deficiency in the licit consumption in 1888 as compared with 1887

63 In the same way, the 2,000 maunds imported into Kolaba by sea would account for nearly 10,000 gallons, or more than half the quantity required to make up the licit consumption in 1887. Besides this, I am informed that considerable quantities of illicitly manufactured spirit found its way into Pen from Karjat and Kalyan, and that a little was also taken across the harbour from Bombay into the Alibag taluka. If the increased consumption of fresh toddy referred to above paragraph 48, be taken into account, the total actual consumption licit and illicit, of which we can form an estimate, has increased in 1888 as compared with 1887, by about 18 000 and in Thana by about 36 000 gallons. There is no doubt but that in Thana at any rate the real increase must be much more and much as any arrangements likely to encourage the growth of licit consumption are to be deprecated it needs hardly to be said that the evils attendant on illicit growth are infinitely worse.

64 To cope with the anticipated and ascertained increase in illicit practices, the following special arrangements have been made from time to time to strengthen the already exceptionally strong establishments in Thana and Kolaba —

In Thana

- (1) A special force of one Head Constable and four Constables was sanctioned by Mr Moore in May 1888 out of the reserve placed at his disposal by Government Resolution No 7721 of 1st November 1886 and has been employed, first, in watching the nowra stores and latterly in patrolling in Umbargaon, where the importations of nowra were exceptionally large. The sanction has recently been renewed by myself for another six months.
- (2) On its being found as noted above paragraph 50 that the distillery at Nargol could not be kept working, the Inspector in charge, Mr Maidment, with the whole of the establishment, was placed on special duty in suppressing illicit distillation in Umbargaon.
- (3) The Bahun distillery establishment was also employed in July and August 1888 on preventive work during temporary suspension of manufacture.
- (4) The following extra men were taken on at the request and cost of the farmers, and invested with powers under the Act —

1 Sub-Inspector on R20	From January to March 1888
2 Sub Inspectors on R20 each	From January 1888 to July 1888
1 Constable on R8	From February 1888 to July 1888
1 Sub Inspector on R15	April to June 1888
6 Constables on R8 each	For one year from May 1888
1 Chief Constable on R50 + R10 horse allowance	May to July 1888
1 Head Constable on R20	From August 1888 to July 1889
4 Constables on R8 each	From October 1888 to July 1889
1 Head Constable on R12	From October 1888 to July 1889
4 Constables at R8 each	From October 1888 to July 1889
1 Head Constable on R15	From October 1888 to July 1889
2 Constables on R8 each	From October 1888 to July 1889
3 Sub Inspectors on R20 each	From October 1888 to July 1889
1 Chief Constable on R50 + R10 horse allowance	From October 1888 to July 1889
1 Head Constable on R 0	From October 1888 to July 1889
13 Constables on R8 each	From October 1888 to July 1889
1 Sub Inspector on R20	From October 1888 to July 1889
1 Constable on R8	From October 1888 to July 1889
6 Constables at R8 each	From October 1888 to July 1889
1 Sub Inspector on R15	From October 1888 to July 1889

In Kolaba

- (1) A special party of one Head Constable and eight Constables was sanctioned by Government Resolution No 2460 of the 23rd April 1888 89, for duty in Panvel.
- (2) The charge of the Panvel Inspector, consisting of Panvel, Uran Pen, and Sudhagad, being found to be too heavy the ranges were redistributed and advantage was taken of the sanction for the Uran distillery to appoint an Inspector of proved detective ability to take separate charge of the Panvel taluka.
- (3) Part of the Alibag taluka was placed under the special preventive charge of the Revdanda Distillery Inspector, whose time was not fully occupied by his distillery duties.
- (4) The tindals of the two special abkari boats on the Apte and Revdanda creeks were invested, at the instance of the Collector, with powers under section 37 of the Abkari Act.

65 Messrs Todd, Vidal, and Kennedy in Thana and Mr Sinclair recently in Kolaba have taken a strong personal interest in the working of the preventive arrangements, and that the staff under them has not been idle is sufficiently shown by the number of seizures made.

66 In 1886 87 there were 284 cases of illicit distillation in Thana and 17 in Kolaba.

In 1887 88 there were 373 cases of the same kind in Thana and 14 in Kolaba.

During the first seven months of the current year 1888 89, there have already been 304 cases in Thana and 10 in Kolaba.

67 The difference would have been greater, but that, as the Inspectors in Thana are almost unanimous in admitting, their efforts to stamp out the recent access of illicit distillation have so far proved ineffectual. The only result has been that the operators have grown more careful, and that whereas at first they used to distil in their own houses and compounds, where a seizure of the materials or implements led generally to a conviction, they now carry on the business in the fields and jungles with a sharp look out all round. Thus it happens that when the Abkari officers appear on the scene, they find traces of the still, &c. but nothing to give any clue to the identity of the offender. The work is becoming more difficult day by day, and the cases brought into Court are not a tithe of those which are known to occur. The attention of the Collectors has recently been invited to the instructions given in Government Resolution No. 155 of the 7th January 1884 in regard to the institution of patrols, the establishment of punitive police posts when smuggling is rife, and the enforcement of the responsibility of the village officers and it is possible that something may be done by increased stringency. But the Abkari officers whom I have consulted are generally of opinion that there are only two ways of putting down illicit distillation again within a reasonable time *viz*, by reducing the price of licit liquor, or by bringing possession of mowra flowers under effective control.

68 The latter remedy except to the very restricted degree indicated in the correspondence of Mr Todd's circular, is, I fear, beyond the range of practical politics at present. With regard to the former Mr Todd, while he regards it as a great advantage to have got rid of the forced sales of cheap spirit which were the blot on the old system has expressed the opinion that unless we can punish dealers for keeping mowra flowers for sale knowing it to be bought only for distillation the plan of having no maximum selling price for spirit will be unworkable. Mr Sinclair who also regards the new system as an improvement in some respects, informs me that he has come to the conclusion that with bevia (spirit of 25° under proof dearer than 8 annas a bottle) smuggling cannot be altogether prevented in Panvel. My own opinion is that a reduction is necessary, and if it can be made sufficiently substantial will soon prove effectual. Illicit liquor though it costs only some 9 pias a bottle is sold generally where it is sold at all, for about 4 annas. It is of very uncertain strength and generally of inferior quality. Except at a few places there is as yet no great trade in it, the people mostly making only what they want for themselves or getting their servants to do so. They prefer licit liquor and it appears to be the general opinion that if they could get it for about 4 annas a bottle 60° under proof 8 annas 25° under proof, or even a little more, they would now be glad to buy at that price rather than be at the serious risk and trouble of distilling for themselves.

69 This is a little cheaper than the maximum prices fixed for 25° and 60° under proof mowra spirit respectively up to the 1st August last, and usually charged in the earlier months of the fairs, but considerably more than the reduced prices at which stocks were generally sold off in the later months under the minimum guarantee system. Since the abolition of the maximum the nominal prices charged by the farmers have ranged from 11 to 12½ annas and from 5½ to 6½ annas per bottle of 25° and 60° under proof respectively. Where the Kasar system prevails the actual prices are still higher the arrangement between the farmer and the shopkeeper under that system being that the latter, instead of receiving any wages or commission pays the farmer the full nominal price for the spirit supplied to the shop and from 2 annas to a rupee a gallon over defrays all charges and makes his profit as he can out of his customers by diluting the liquor giving short measure and other devices. This practice is of course, illegal, but it is, according to the Abkari Inspectors, notoriously universal in some talukas, among them Mahim Bassein and Salsette and most difficult to check, as when proceedings are taken the farmers and shopkeepers combine to deny it, sometimes even producing receipts and accounts showing the payment of wages while the customers who suffer though they are ready enough to complain in a general way, always back out when they are asked to support specific charges.

70 The result is that a full bottle of 60° under proof mowra spirit in many places costs as much as 8 annas, that is, twice as much as formerly and I am afraid that no effective reduction is possible consistently with the terms of the present fairs or the maintenance of the present system of competition for them.

71 Clause 19 of the present licenses provides for the re-imposition of a maximum price when it becomes necessary to do so and I have recently directed the Collectors of Thana and Kolaba to exercise the power thus reserved and when the selling rates exceed the sum needed to leave a reasonable margin of profit on the estimated cost of the liquor to call upon the farmers to reduce them. But as will be seen from the subjoined table, giving the estimate of cost furnished to the Collectors for guidance with the lowest possible maxima selling prices based on them as compared with the maxima fixed under the old system, and with the nominal prices which the farmers have actually been charging under the new, the reduction possible is in most cases too small to be effective. Where it is substantial it is possible that the farmers having no strong pecuniary interest in keeping up sale will find means to evade it, and if the farms be given out again on the same system, there is every probability that the position may be worse next year.

ARTICLE.	STILL-MADE SPIRIT		LACTEAL ON PERCENTAGE		COST PRICE AT DISTILLERY		PROFIT AT 6 PER CENT ON TOTAL OF LAST FOUR ITEMS.		TOTAL SPIRIT		L. WENT M. K. M. PRICES BASED ON 100 PARTS OF 1000 OF COLUMNS 1 & 2 OF 1000		M. K. M. PRICES BASED ON 100 PARTS OF 1000 OF COLUMNS 1 & 2 OF 1000		M. K. M. PRICES BASED ON 100 PARTS OF 1000 OF COLUMNS 1 & 2 OF 1000		AVERAGE C. CHARGED SINCE 1st AUGUST 1889	
	TODDY SPIRIT		TODDY AND M. K. M. SPIRIT		TODDY SPIRIT		TODDY SPIRIT		TODDY SPIRIT		TODDY SPIRIT		TODDY SPIRIT		TODDY SPIRIT		TODDY SPIRIT	
	25° under- proof.	60° der- proof.	25° under- proof.	60° der- proof.	25° under- proof.	60° der- proof.	25° under- proof.	60° der- proof.	25° under- proof.	60° der- proof.	25° under- proof.	60° der- proof.	25° under- proof.	60° der- proof.	25° under- proof.	60° der- proof.	25° under- proof.	60° der- proof.
Tham.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.
stream Pe	0 8 0 5 0	1 8 0 13 0	0 15 0 7 6	1 8 0 10 0	0 8 0 4 0 1 0	0 3 0 0 1 5 0 3	0 1 7 3 3 9 1	9 9 3 3 9	1 1 1 1 0	0 8 7 0 4	4 0 8 7 0 4 8	0 9 8 0 4 10	0 8 8 0 4 0				0 11 4 0 8 8	
asu ta. nka	1 0 0 8 0	2 0 0 1 0	0 15 0 7 6	1 13 0 14 0	4 0 1 1 0 3 0 0 1 1 1 0 3	0 1 8 4 0 5 2	1 2 3 13 2	1 15 0 10 9 8 5	6 10 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 11 4 0 8 8	0 11 4 0 8 8
Im "	1 0 0 0 0	2 0 0 1 0	0 10 0 4 0	1 0 0 1 0 0	0 8 0 4 0 1 0 0 4 0 2 0 3 1	0 1 1 1 4 9 6	3 5 8 4 1	3 2 1 8 0 12 3	0 8 3 0 10 10 0 5 7	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 11 4 0 8 8	0 11 4 0 8 8
ein "	1 0 0 0 0	2 0 0 1 0	0 10 0 4 0	1 0 0 1 0 0	0 8 0 4 0 1 0 0 4 0 2 0 3 1	0 1 1 1 4 9 6	3 5 8 4 1	3 2 1 8 0 12 3	0 8 3 0 10 10 0 5 7	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 11 4 0 8 8	0 11 4 0 8 8
the	1 0 0 0 0	2 0 0 1 0	0 10 0 4 0	1 0 0 1 0 0	0 8 0 4 0 1 0 0 4 0 2 0 3 1	0 1 1 1 4 9 6	3 5 8 4 1	3 2 1 8 0 12 3	0 8 3 0 10 10 0 5 7	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 11 4 0 8 8	0 11 4 0 8 8
air island nka.	2 0 0 1 0	0 1 0 0 1 0	0 13 0 6		0 8 0 4 0 1 0 0 4 0 2 0 3 1	0 1 1 1 4 9 6	3 5 8 4 1	3 2 1 8 0 12 3	0 8 3 0 10 10 0 5 7	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 11 4 0 8 8	0 11 4 0 8 8
at	2 0 0 1 0	0 1 0 0 1 0	0 13 0 6		0 8 0 4 0 1 0 0 4 0 2 0 3 1	0 1 1 1 4 9 6	3 5 8 4 1	3 2 1 8 0 12 3	0 8 3 0 10 10 0 5 7	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 11 4 0 8 8	0 11 4 0 8 8
elake	1 0 0 0 0	2 0 0 1 0	0 10 0 4 0	1 0 0 1 0 0	0 8 0 4 0 1 0 0 4 0 2 0 3 1	0 1 1 1 4 9 6	3 5 8 4 1	3 2 1 8 0 12 3	0 8 3 0 10 10 0 5 7	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 11 4 0 8 8	0 11 4 0 8 8
of lake	1 0 0 0 0	2 0 0 1 0	0 10 0 4 0	1 0 0 1 0 0	0 8 0 4 0 1 0 0 4 0 2 0 3 1	0 1 1 1 4 9 6	3 5 8 4 1	3 2 1 8 0 12 3	0 8 3 0 10 10 0 5 7	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 11 4 0 8 8	0 11 4 0 8 8
portion Ailley is- a.	1 0 0 0 0	2 0 0 1 0	0 10 0 4 0	1 0 0 1 0 0	0 8 0 4 0 1 0 0 4 0 2 0 3 1	0 1 1 1 4 9 6	3 5 8 4 1	3 2 1 8 0 12 3	0 8 3 0 10 10 0 5 7	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 11 4 0 8 8	0 11 4 0 8 8
of the dis- t. In- Sodagad.	2 0 0 1 0	0 1 0 0 1 0	0 13 0 6		0 8 0 4 0 1 0 0 4 0 2 0 3 1	0 1 1 1 4 9 6	3 5 8 4 1	3 2 1 8 0 12 3	0 8 3 0 10 10 0 5 7	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 10 4 0 5 3	0 11 4 0 8 8	0 11 4 0 8 8

In these cases the maxima are lower than those fixed under the old system given in column 2, less than which the licensees cannot be compelled to charge

72 In paragraph 32 of the Administration Report for 1887 88 I wrote in regard to the percentage system that the weak point was that the percentage being fixed by competition was always likely to be too high; that when that happened it would become the interest of the farmer to curtail his transactions under the contract as much as possible and either to deal in illicit liquor himself or, if he be too honest for that, to leave the public to supply themselves as best as they can, that his co-operation in the suppression of illicit distillation would thus be lost, even if he does not himself practise or encourage it, and that the success of the system would depend too much on sheer repression.

73 The further enquiries which I have since made lead me to believe that, though in Kolaba the farmers are inert they have in some parts of Thana at least done their best to aid our establishments in putting down illicit distillation, and that they have nowhere actually been concerned as yet in illicit distillation themselves. The temptation is less than I at first understood, one effect of the Kassar system being that whatever happens the farmer cannot lose, and may well content himself with pocketing such profit as comes in his way without endangering it by resorting to more directly illicit practices. But in other respects the experience of the current year has confirmed my remarks, which apply with even greater force to the modified arrangements introduced from 1st August than to the percentage system with reference to which they were made. Under these arrangements Government remains responsible for the enforcement of still head duty rates and selling prices, the power of fixing which is handed over to practically irresponsible competitors. However necessary it may be to make a reduction, the power of doing so is wanting and both as a matter of principle and in view of the results which have followed, it seems to me imperative that the position should be reconsidered.

74 I have, however, some difficulty in suggesting any scheme for adoption. It is obviously undesirable to revert to the minimum guaranteed revenue system in its original form at any rate after it has once been discarded, and experiments are dangerous. One condition, however, appears to me to be essential *viz*, that Government should retain in its own hands the power of fixing the still head duty and selling price, the field of competition being so defined as not to encroach upon that power, and there is another with which it would, in my opinion, be extremely unsafe to dispense permanently *viz*, that the farmer should be peculiarly responsible that the licit consumption shall not fall below the ascertained level of the natural demand.

75 These requirements might I think, be satisfied by adopting the plan of a moderate fixed guarantee, based upon a sufficiently wide average of the recorded sales of previous years and giving the farms to the candidate who makes the best approved offer for the monopoly subject to the guarantee. In considering the offers it would be necessary to make an estimate of the margin left on a consumption equivalent to the guarantee after deducting the still head duty, cost, and working expenses from the fixed selling price, and to exclude carefully all offers too high as judged by that estimate to admit of the honest working of the farm at a reasonable profit. Under such an arrangement the farmer would be bound for his own protection to co-operate actively in the suppression of illicit practices. On the one hand he should never, as he sometimes is under the minimum guarantee system in its original form, be obliged to stimulate sales beyond their natural level in order to avoid loss, while on the other, the larger profit to be made on sales in excess of the guarantee would tend to assure to Government its share in any natural increase in the demand and the data for such revision of the fixed guarantee as may from time to time be required to keep pace with the increase.

76 This system would I think be preferable to the scheme put forward in Mr Moore's No 5249 of the 19th September 1887 and described above paragraph 7, both as being simpler and interfering less with the natural working of the law of supply and demand, and because it would, in my opinion be unwise and unsafe to attempt to check natural expansion by curtailing the farmer's profits on sales in excess of the fixed guarantee.

77 Should Government be pleased to approve of the proposals above made detailed recommendations as to the amount of the fixed guarantee, the maximum selling rates to be imposed and the alterations to be made in the forms of spirit licenses will be submitted for sanction.

Early orders are solicited, as some time will be required for the preparation and issue of the necessary notices to tenderers, and for the examination and settlement of questions which may arise on receipt of the tenders before the farms for 1890 91 can be disposed of.

No. 4044, dated 30th November 1888

From—J H TODD, Esq Acting Collector of Kolaba,

To—The Commissioner of Customs, Salt, Opium and Abkari Bombay

With reference to correspondence ending with your No. 3958, dated 8th June last, on the subject of the continuance of the public distillery at Revdanda, I have the honour to report that the distillery at Revdanda has not been given a fair trial, and, until it proves a decided failure, I do not think it should be closed.

2. At present two distillery licenses have been given out there, and although the country spirit farmer of the taluka does not help them by purchasing their liquor at reasonable prices, yet they are working well with the Bombay contractors. In addition to this, the farmer of

Bigant Ahbag has been called upon to maintain certain quantities of toddy spirit in his depôt and shops and presumably in a short time he will be obliged either to purchase toddy spirit from the existing distillers, or himself to take out a fresh distillery license. Thus there is every prospect of the distillery there flourishing. Under these circumstances, I do not think it desirable to close the distillery at present.

3 I would, however, respectfully suggest that the present abkari system is to a certain extent detrimental to the prosperity of the distillery. The selling prices of toddy spirit at present are higher than those of mowra spirit, and consequently the farmer has to be compelled to maintain toddy spirit in his shops as it is difficult to find customers for it. If, however, the price of toddy spirit was equalised to if not made less than that of mowra spirit, customers for it would naturally be found, and no measures would be necessary to induce the farmer to keep a stock. In that event I think the distillery would work exceedingly well. There is a sufficient number of tapable trees in its vicinity to get an ample supply of toddy for distillation. The raising of the selling prices and the duty on spirit this year will not I fear, increase the Government revenue as the sales have on that account diminished in proportion, and the suggestion therefore may be considered for adoption next year.

Extract from the Proceedings of the Government of Bombay Revenue Department—No 4032 dated 3rd June 1889

Read the following —

Letter from the Commissioner of Customs Salt Opium and Abkari No 2405 dated 9th May 1889 submitting a special report on the working of the new abkari arrangements in the Thana and Kolaba Collectorates

RESOLUTION—It appears from the Commissioner of Abkari's letter No 2405, dated the 9th May 1889, that the licit sales of country spirit in the Thana and Kolaba districts fell from 512 203 gallons 25° under proof in 1887 to 375,058 gallons in 1888, and that in the first three months of 1889 a further drop occurred, the sales during that period having amounted to 69 744 gallons only against sales of 110 583 gallons in the corresponding period of 1888. It is evident also that the illicit distillation of both mowra and toddy spirit prevails to an enormous extent in both districts under the existing conditions of spirit farm management and that the chief cause that has operated to bring about this lamentable result is the raising of the retail selling prices of country spirit to rates that the main body of consumers cannot afford to pay. It is essential that all practicable measures to check this growing evil should be taken without delay. The first and obvious step to be taken is to reduce the retail selling prices of country spirit that have risen to rates ranging from 50 to 100 per cent above those prevailing in 1886-87. Mr Trevor reports that the current farm licenses contain stipulations empowering the Commissioner of Abkari to fix maxima selling prices. The power thus vested in the Commissioner should be exercised at once, and he should be directed to take the requisite measures with the least possible delay to reduce selling prices to the rates obtaining in 1886-87. The rates of still head duty levied on spirit of both kinds must of course, be reduced at the same time in order to enable the farmers to sell at reduced rates without loss to themselves. It seems to the Governor in Council extraordinary that, with this obvious remedy in his hands the Commissioner should have allowed illicit practices that are demoralising the population of the Thana and Kolaba districts to grow to the extent reported in his letter. He should also be directed to enforce most strictly the rules regulating the transport of raw toddy in the coast talukas and to submit proposals for reducing the quantities that may be transported without permit if necessary, as well as to adopt with vigour all the measures found successful in 1888 in checking the illicit distillation of mowra spirit that then prevailed in the inland talukas of Thana and the Panvel taluka of Kolaba and was eventually suppressed.

2 The subjects treated in the Commissioner's letter under reference will be dealt with fully later on.

Extract from the Proceedings of the Government of Bombay Revenue Department—No 4866 dated 8th July 1889

Read the following —

Letter from the Commissioner of Customs Salt Opium and Abkari No 2405 dated 9th May 1889 submitting a special report on the working of the new abkari arrangements in the Thana and Kolaba districts

RESOLUTION—The acknowledgments of Government are due to Mr Trevor for the lucid exposition he has given of the facts of the case, and for his able treatment of a difficult and involved subject.

2 In continuation of the orders conveyed in Government Resolution No 4032, dated 3rd June 1889, the Governor in Council is pleased to direct that the arrangements described below shall be enforced in the districts of Thana and Kolaba in the year beginning on 1st August next.

I—COUNTRY SPIRIT

3 The maximum retail selling prices of mowra spirit 25° under proof strength should be fixed at 8 annas per bottle of 8 drams, and of mowra spirit of 60° under proof strength at 4 annas per bottle, i.e., at Rs 3 and Rs 1 8 per gallon

The margin for farmers' costs and profit should be fixed at Rs 1 8 per gallon of 25° under proof, and the still head duty rates for mowra spirit should be fixed at Rs 1 8 per gallon 25° under proof, and 12 annas per gallon 60° under proof

The same still head duty rates should be imposed on toddy spirit as on mowra spirit in accordance with the previous orders of Government but it will be necessary to fix the maximum retail selling prices of toddy spirit at 6 annas per gallon 25° under proof and 3 annas per gallon 60° under proof above those allowed for mowra spirit in pursuance of the principles laid down in paragraph 5 of the Government Resolution on the Bombay Abkari Commission's Report. The drawback allowance on account of duty paid in the shape of tree tax may be continued for the ensuing year at the existing rate—Rs 1 per gallon of 25° under proof. This rate is probably too high, and will be reconsidered hereafter

4 The only alteration required in the conditions of the farm licenses is that following the system sanctioned for the opium farms in Government Resolution No 457 of to-day's date, the minimum revenues to be guaranteed by the farmers should be fixed by the Commissioner on his estimate of what the actual demand for licit liquor at the retail prices fixed is likely to be during next year. After the minimum revenues to be guaranteed have been fixed, the terms of the farms should be published and persons willing to take them should be invited to send in their names to the Commissioner, who will proceed to select the best men he can find among the candidates

5 From the 1st August next the practice obtaining at all other distilleries should be extended to the public toddy distilleries in Ihanna and Kolaba and the distillers using those distilleries should be required to pay the cost of the Government establishments necessary to work them

The licensed toddy spirit distillers in the Ihanna and Kolaba districts should be allowed to remove to Bombay any balance of stock they may have in hand on August 1st next on payment of the rate of duty prescribed for Bombay if they do not desire to maintain their distilleries under the conditions now prescribed. The public should also be informed that Government are prepared to receive favourably any applications that may be made for the establishment of private toddy distilleries in the Ihanna and Kolaba districts on the terms and conditions prescribed for the Bhandup distillery and other private distilleries in other parts of the presidency and that conditions have been inserted in the spirit farm licenses sanctioned for the Ihanna and Kolaba Districts enabling the farmers to obtain supplies of toddy spirit from any licensed toddy distillery and to sell it by retail within maximum rates exceeding by 6 annas per gallon 25° under proof and by 3 annas per gallon 60° under proof the maximum retail rates allowed for mowra spirit

II—RAW TODDY AND TAPPING LICENSES

6 The arrangements now in force with respect to the issue of tapping licenses are set forth below

- (a) Tapping licenses are issued to tree owners for 5 coconut or brab trees or for 10 date trees in each case for the extraction of toddy for domestic consumption only, with the stipulation that all surplus toddy shall be sold to licensed toddy shopkeepers or to licensed toddy distillers, if any, of the taluka or mahal concerned and to no one else
- (b) Tapping licenses for not less than 10 trees are issued to approved applicants, who, in consideration of the payment of a fee of Rs 10, are allowed to sell the produce of the trees which they are respectively licensed to tap at tree foot booths established at places appointed by the Collector. They may sell toddy to the public or to the licensed toddy distillers, if any, of the taluka or mahal concerned
- (c) Tapping licenses are issued without any limit as to number of trees, to applicants who are entitled to sell toddy to licensed shopkeepers and licensed toddy-distillers of the taluka or mahal concerned, but not to the public or to tree foot booth keepers
- (d) Licenses for sale of toddy at shops are issued on payment of a fee of Rs 10 per license, or, where there are several applicants for the same shop, all or several of whom are equally eligible, the licenses are sold by auction. Licensed shopkeepers may buy toddy from tappers of classes (a) and (c) above, but not from those of class (b). They may sell toddy to the public or to licensed distillers, if any, of the taluka or mahal concerned, but not to a tree-foot booth keeper, or to another toddy shop-keeper
- (e) The rules and regulations made, or which may be made, for shop licenses apply to tree-foot booths also
- (f) No maximum selling price for raw toddy is fixed, and the licensees are at liberty to retail the juice at any price they please, but Government retains to itself the right of regulating the maximum selling price at any time during the currency of the licenses if found necessary for the protection of consumers

The Governor in Council is now pleased to direct the introduction of the following alterations in the system as above described —

- (1) The concession allowed to tappers for domestic consumption and for the supply of tree-foot booths, permitting them to sell toddy to licensed shopkeepers and distillers, should be entirely withdrawn. They should be allowed to tap only for the supply of their own wants. In this there is no real hardship a tapper may reasonably be required to take on himself the risk and consequences of tapping too many trees and drawing more toddy than he can find sale for any surplus toddy drawn and left on his hands can be utilised for the manufacture of vinegar on the tapper's own premises.
- (2) The number of trees licensed to be tapped for domestic consumption should be limited to 1 cocoanut or brab tree or 2 date trees for each adult member of the tapper's family, subject to a limit (as at present) of 5 cocoanut or brab or 10 date trees. The trees thus licensed to be tapped should be trees growing in one and the same survey number unless the Collector or Assistant or Deputy Collector in charge of the subdivision relaxes this latter proviso.
- (3) Tapping licenses may be issued to tree owners and to the actual occupants of lands on which toddy producing trees are grown who, in consideration of the payment of a fee of Rs 10 for each booth, shall be allowed to sell for consumption in the raw state only the produce of the trees which they are respectively licensed to tap at tree-foot booths established at places appointed by the Collector. The Collector shall have full discretion to limit, and is required to limit, the tapping of trees under these licenses to the number required according to his own estimate, to supply fully the licit demand for toddy for consumption in the raw state of each locality concerned. The licensees shall be permitted to employ persons approved by the Collector to tap their trees and to manage the business of their booths. The trees thus licensed to be tapped should be trees growing in one and the same survey number, unless the Collector or Assistant or Deputy Collector in charge of the subdivision relaxes this latter proviso.
- (4) No tree foot booth licensee and no toddy shop keeper should sell more toddy to one person in one day than the quantity allowed for the time being to be transported without permit. This rule is required in order to bring the toddy business carried on at booths and shops into conformity with the transport rules.
- (5) Licenses to tap for the supply of licensed toddy shops and licensed distilleries to be issued only on the application of the shopkeepers or distilleries concerned. Rule (c) now in force should be expunged. Licensed shopkeepers and distillers should be required to make each his own arrangements for his toddy supply.
- (6) In granting tapping licenses of all kinds, the Collector must exercise a careful discretion with respect to local wants, and must not permit in any case more trees to be tapped in any locality than the number necessary to supply the existing licit demand of the locality. The Commissioner should carefully supervise the Collector's proceedings in this matter.
- (7) Before any tapping license is granted, the applicant must satisfy the Collector that he is the actual owner of, or has acquired a right from the owner to tap, the trees for the tapping of which he seeks permission.
- (8) Maximum selling prices should be fixed for the retail sale of toddy at toddy shops and at tree foot booths.

7 It was the intention of Government in lowering the tree tax rates in the talukas south of Mahim, and in increasing the facilities for tree tapping, to make available to the people—to consumers generally—a full supply of good and cheap toddy. The concessions made by Government to effect this purpose have not produced the results it was desired to obtain, and great part of the freer toddy supply made available and intended by Government for the benefit of consumers of raw toddy has been diverted to illicit uses. Nor have the intentions of Government been realised in lowering the tree tax in order to cheapen toddy as toddy has been selling at dearer rates in all the talukas since the tree-tax was reduced.

The Governor in Council considers that the maximum price of toddy should, save in Dahanu and Umbargaoon, where it should be 6 pies and 4 pies, be fixed at 8 pies and 6 pies per bottle.

8 No change need be made in the rate of license fees levied for the sale of toddy at shops or in the practice of selling by auction toddy shop and tree foot booth licenses whenever several applications are made for permission to open shops or booths in the same locality.

No. 5151 dated 7th October 1889

From—J. SINKINSON Esq. Secretary to the Government of India

DEPARTMENT OF FINANCE AND COMMERCE

To—The Secretary to the Government of Bombay Revenue Department

I am directed to acknowledge receipt of your letter No. 5213 dated 20th July 1889, forwarding papers describing the working and results of the excise

system introduced experimentally in the Thana and Kolaba districts from 1st January 1888, and the changes of system ordered with effect from 1st August 1889

2 The principal feature in the experiment which was tried in those districts for nineteen months was the maintenance of the practice of granting a monopoly for the supply of country spirits in a district, or portion of a district, accompanied by the removal of the condition under which the farmer is required to guarantee a minimum revenue. This change was introduced in order to meet the objection that the practice of requiring the monopolists to guarantee a minimum revenue had not the effect of acting as a powerful incentive to increase consumption. Other minor changes were simultaneously made. Spirit distilled from toddy, unlike other spirit, had previously not been subject to still head duty, a tree tax on tices tapped for distillation being substituted. To equalise the incidence of taxation on toddy and other spirit, the tree tax had been raised to a high rate. As part of the arrangements introduced from 1st August 1888, still head duty was levied on toddy spirit at the same rates as on other spirit, subject to a drawback on account of the tree tax paid for the toddy drawn for distillation. The rates of the tree tax were also lowered, and the regulations regarding the sale of fresh toddy were altered.

3 The substitute for the guarantee of a minimum revenue took the form of the levy of an extra duty at first a percentage on the duty, and subsequently a specified sum per gallon. The amount of this extra duty was determined by public tender, as in the case of the guaranteed minimum under the ordinary system, and the monopoly was given to the highest tenderer. During the experiment, the fixing of maximum retail selling prices—a condition which it has been found expedient to attach to a monopoly partly in the interest of the consumers, and partly to prevent the farmer from securing to himself an undue share of the total price as compared with the share which the Government receives in the shape of duty—was held in abeyance in some cases.

The results of this experiment are described in the papers forwarded with your letter. The tenders for extra duty were so high as to enhance the total duty by about 70 per cent, and to raise the duty in most of the talukas to a rate higher than that levied in any other part of the presidency. The selling prices of spirit necessarily followed this increase in the duty, and the retail prices are reported as having risen by between 50 and 100 per cent.

5 The result of this large rise in price was to cause a strong stimulus to illicit distillation, the prevention of which was the more difficult because the monopolist was no longer influenced by the motive, created by the guarantee of a minimum revenue, to co-operate in suppressing illicit practices and to refrain from them himself. The revenue from country spirit largely declined in both districts, though the consumption is shown to have greatly increased, and it is reported that "there is no room for doubt that in Thana the only difference is that illicit liquor is consumed instead of licit, and that the demoralising practices, which had, with difficulty, and after a continued and costly struggle lasting through nearly ten years, been nearly suppressed have, in as many months, and in spite of strenuous efforts become as rife as ever, and that the same is true to a very great extent of Kolaba also." It thus appears that the modification of the system which was introduced with the object of diminishing consumption diminished licit consumption only, while it resulted in more than proportionately increased illicit consumption.

6 The Governor in Council has in these circumstances determined not to persevere with an experiment of which the results have been so unsatisfactory, and has ordered a change of system to be introduced from 1st August 1889. From that date the payment of extra duty over and above the ordinary fixed still head duty is to cease, and the farmer is to be required to guarantee a minimum revenue. The amount of the guarantee, however, will not, as heretofore, be fixed by tenders but will be settled by the Commissioner on his estimate of what the actual demand for licit liquor is likely to be. The Commissioner is to select the best man he can from the persons who offer to guarantee the minimum so fixed, and to grant the monopoly to him.

7 These orders have the approval of the Governor General in Council. He considers that the system by which the amount of the minimum guarantee is fixed by the Commissioner and not left to be determined by competition is an

improvement in the conditions under which the guaranteed minimum system has hitherto been administered. It engages the co-operation of the monopolist in the prevention of illicit practices, and secures his own abstention from them, and it removes the risk of the guarantee being fixed so high as to offer an inducement to encourage consumption in excess of the natural demand. It will be desirable to fix the minimum at a moderate amount rather below that which the ordinary consumption would yield. I am to suggest that His Excellency the Governor in Council should be moved to consider whether it would not be desirable to extend to other districts also this mode of fixing the amount of revenue to be guaranteed.

8 The Governor General in Council finds in these papers a confirmation of the soundness of the contention that illicit production can only be checked by strong preventive measures, and, in the words of our despatch of 25th June 1887 that "the ability of the Excise Department to prevent illicit distillation is the only limit which is imposed in practice to increase in the rate of taxation." In Bombay it is abundantly clear that, even where the amount to which the rate of taxation is raised falls appreciably short of the tariff rate, the prevention of illicit practices becomes impossible. The history of the Thana and Kolaba experiment affords a practical illustration of the difficulties which must be encountered when attempts are made to raise the rate of duty above that which prevails at present.

9 There is one matter regarding which I am directed to call for a further report, namely, the alleged rise in the price of raw toddy. In paragraph 41 of the Commissioner's report it is stated that the retail price of raw toddy prior to August 1888 was 6 pias a bottle at the tree foot and 8 pias a bottle at the shops, and that in May 1889 it had risen everywhere to 9 pias a bottle. As one of the changes made in August 1888 was a considerable lowering of the tree tax, this result is the reverse of what was to be anticipated. The report shows that there has been a large increase in the supply of raw toddy, and the rise in price must therefore, be due to one or other of two causes—either (a) to an increased demand for fresh toddy to be consumed as such caused by drinkers of spirit having been driven by the high price of spirit to drink fresh toddy instead of spirit, or (b) to an increased demand for toddy to be used for the purposes of illicit distillation. The papers do not contain full information on this point though it seems probable that the latter was the true cause. I am to request the favour of an expression of the view of His Excellency the Governor in Council on this matter and the submission of a report, after such further enquiry as may be necessary, stating whether the rise in price is beyond doubt, and, if so, explaining the causes which have led to this result.

No 113 (Revenue) dated 21st November 1889

From—The Secretary of State for India,

To—The Government of India

I have received Your Excellency's letter No 323 (Finance and Commerce) dated the 15th October last reporting, and forwarding papers concerning the changes introduced or ordered in the Bengal excise system.

2 I observe that the Lieutenant Governor has directed that the outstill system of excise shall be replaced by a central distillery system throughout Bengal save in exceptional cases where sparse population, difficulties of supervision, proximity to foreign territory and the character of the local liquor may render the change inexpedient. Steps are being taken to strengthen the excise staff and to make supervision possible. At the same time, the Excise Commissioner is arranging to control outstills and to enhance the duty on and the price of outstill liquor in the exceptional tracts where that system may for the present, be retained. I observe also that the Bengal Government, the Board and many of the local Revenue officers are in favour of most of the excise reforms advocated in Mr C E Buckland's interesting and suggestive report upon the Bombay and Madras excise systems.

3 I approve the orders which have been issued by the Lieutenant Governor, and I agree in his view that no general increase in the number of licensed liquor shops is desirable or

should be encouraged. The changes that have been ordered can hardly be effected at once over the whole of Bengal. But I am confident that, under the direction of Your Excellency's Government, the Lieutenant Governor and his Revenue officers will do what may be possible to secure the early introduction of an excise system calculated to secure the objects summarised in the final paragraph of the Bengal Government orders.

4. At paragraph 3 of my despatch No. 67 dated the 18th July last, I intimated my acceptance of the views of your Government on the subject of consulting local public opinion in the matter of licensing liquor shops. I request that the writers of provincial excise reports may be instructed in future, to state briefly year by year how far and with what result action may have been taken under your circular letter No. 366 dated 18th July 1889 on the subject of a modified local option in excise affairs.

GOVERNMENT OF INDIA
FINANCE AND COMMERCE DEPARTMENT

ANNUAL REPORT ON THE POST OFFICE OF INDIA FOR THE YEAR 1888-89

No. 993 dated Calcutta the 27th February 1890

RESOLUTION—By the Government of India Finance and Commerce Department

Read—

The Annual Report on the Post Office of India for the year 1888-89

RESOLUTION—The report on the operations of the Indian Post Office is, as it has been for many years past a record of progress and expansion

2 The principal changes made during the year were (1) the reduction in the rate of letter postage between India and Australia from six annas to five annas the half ounce, (2) the removal of the restriction compelling prepayment of letters between India and Ceylon, (3) a reduction in the rate on parcels between India and Great Britain by which 8d or six annas are charged on each pound after the first pound

3 The following table exhibits the progress made by the Department during the year —

	1887-88	1888-89	Increase
Number of Post Offices	7 63	7 33	270
Letters	9 704	10 007	363
Letters and post cards issued for delivery	35 69 376	25 44 130	1 798 914
Now in press	183	26 16 378	863 603
Parcels	1 6 1 418	1 9 705	176 287
Packets	8 739 658	8 102 035	1 362 377

4 Of the articles issued for delivery (money orders included), 97.17 per cent were actually delivered which is a creditable record considering the variety of languages, the imperfection of addresses, and the agency employed in delivery

5 The money order business of the Post Office has reached a high level. The number and value of the money orders were —

	Number	Value
1887-88	12 395	11,844.79
1888-89	613 00	1 99 00 804
Increase	6 135	114,659.1

6 The Savings Banks business also has made further rapid progress —

	1887-88	1888-89
Number of Banks	96	0 056
Number of accounts at the close of year	111	311 001
Value of deposits	64 88 1.7	5 88 64 681

Much the largest proportion of the deposits is in Bombay, amounting to nearly a third of the aggregate for all India and being about double those of Bengal

7 The following statement shews the revenue and expenditure of the Post Office in the last three years —

	1886-87	1887-88	1888-89
Revenue	11 13 0 0	1 1 11 962	1 28 15 309
Expenditure	1 1 0 0 0	1 37 21 1	1 34 24 524
Deficit	15 58 0	16 10 140	6 09 125

Making the same adjustments as in previous years the results are —

Deficit according to statement XI of the Report (purely postal transactions including exchange)	19 59 850	16 10 189	6 00 125
Add—			
Indirect expenditure	6 52 417	8 24 929	7 73 041
	26,1 267	4 35 118	13 62 166
Deduct—			
District post charges	11 00 172	11 09 819	11 24 591
Resulting Deficit	15 03 095	13 0 400	57,575

8 The Governor General in Council acknowledges with pleasure the services of—

Sir F. R. Hogg, the late Director General,
Mr. A. U. Fanshawe, who now controls the Department,
Mr. Farrer, Postmaster General of Madras,
Mr. Hynes, Deputy Postmaster General of Burma,
and the other officers mentioned in paragraph 57 of Mr. Fanshawe's report

ORDERED, that copy of the foregoing Resolution be communicated to the Director General of the Post Office and that the Resolution and Report be published in the *Gazette of India*

E. J. SINKINSON,
Secretary to the Govt. of India

ANNUAL REPORT
ON
THE POST OFFICE OF INDIA
FOR THE YEAR
1888-89

No 9226 dated the 18th January 1890

From—A U FANSHAW Esq Director General of the Post Office of India,

To—The Secretary to the Government of India Department of Finance and Commerce

I have the honour to submit the Annual Report on the Post Office of India for the official year 1888 89

2 The year was not marked by any important changes or special incidents so far as the Inland post is concerned. Substantial progress was made in the development of postal communications in Upper Burma, and in the postal administration generally of that province, and there was a general increase throughout the country in every branch of the business of the Post Office. The Revenue money order system made great progress in the Lower Provinces, and its introduction into the Madras Presidency was the subject of a special enquiry, which led to orders being issued after the close of the year, that the system should be given a trial. The popularity of the value payable system has again made an advance, and measures were concerted during the year to put a stop to the abuse of the system in the posting of books and other articles to persons who had never ordered them. The field post offices with the Sikkim expedition, which were opened in 1887 88, had to be maintained during the year, and the Department was called upon in September 1888 to organize field offices for the Hazara expedition. Post Office work attracts but little attention except when complaints have to be made, but the special sorting arrangements for the Hazara Field Force, and the management of the field post offices and communications were carried out by the officers entrusted with the duty with much care, intelligence and thoroughness, and there was an almost entire absence of complaints.

Principal
events,
Inland
Post.

3 The chief events of the year under the head of the Foreign Post may be stated as follows. The letter postage from India to Australia was reduced, with effect from the 1st November 1888, from 6 annas to 5 annas for the half ounce, owing to a reduction in the charges made for the sea transit by the British Post Office. The rates of postage between India and Ceylon were reduced to ordinary inland rates in 1887-88, but at the request of the Ceylon Post Office the prepayment of postage was made compulsory in all cases. This restriction was removed during the year under report, and prepayment is now optional. The arrangements referred to last year for a direct exchange of mails between Burma and Chiengmai in Siam came into force in May of the year under report, and the exchange is governed by ordinary union rules. Postal matters on the East Coast of Africa demanded some attention. A French post office was established at Zanzibar in addition to the British Indian post office there, and a German postal agency was established at Lamu which had formerly only received cor

Principal
events
Foreign
Post.

responsdence through the Indian office at Zanzibar As regards parcels, a reduction in the rates in force between India and the British Post Office was brought into force from the 1st January 1889 Previously the charge had been 1s or 8 annas a pound throughout, but it was arranged that this charge should only be retained for the first pound, and that the charge for each subsequent pound should be reduced to 8d or 6 annas Arrangements were also made for exchanging parcels between Aden and Germany by means of the German steamers running fortnightly between that place and Bremen

Working of the P and O Contract

4 The year under review was the first complete year's experience of the new contract with the Peninsular and Oriental Company, which came into force with February 1888 According to the terms of this contract the mails are due in Bombay on Monday of each week, and during the year they actually arrived on the previous Saturday on six occasions, on the previous Sunday on twenty three occasions, and on Monday on twenty one occasions, while in two instances they did not reach Bombay until Tuesday The delay in the first of these cases was caused by the detention of the S S *Rome* in the Suez Canal, and in the second, by an accident to the Australian steamer which was carrying the Indian mails from Brindisi to Aden The average time occupied by the mails between London and Bombay was 16 days and 12 hours homewards, and 16 days 2 hours outwards The Peninsular and Oriental Company took advantage of the powers reserved to them by the contract to convey the Indian mails between Brindisi and Aden by their Australian mail steamers on alternate weeks two special steamers being retained for a local service between Aden and Bombay on those weeks An experiment was consequently made of sorting the mails entirely between Bombay and Aden on alternate weeks which began with June 1888, and it was found that with double establishment and the provision of proper accommodation this was quite feasible even in the monsoon The work was necessarily trying to the mail officers who deserve credit for having carried it through so successfully

Charge of the Post Office

5 The administration of the Department was in the hands of Sir F R Hogg, K C I E for the greater part of the year, and I officiated as Director General, during his absence on leave, from the 27th August 1888 to the 26th November 1888

Section I—Post Offices, Letter-boxes, and Village Postmen

ost Office receipts and rural delivery

6 Appendix I, of which an abstract is given in the margin, contains comparative statistics for the last two years of the number of post offices and letter boxes open to the public, and of the number of postmen engaged on rural delivery

	Number at the 1st Jan 1887	Number at the 1st Jan 1888	Increase	Decrease
Post Offices	7 263	7 533	270	
Letter boxes	9 704	10 067	363	
Village Postmen	4 725	3,297		1 428

The total number of post offices has increased by 270, and the new offices belong almost entirely to the class of offices entrusted to the charge of village school masters and other persons who are not paid servants of the Department The great majority of these offices were opened in the Madras Presidency The total number of letter boxes for the use of the public has increased by 363 the increase being fairly distributed over all parts of the country, with the exception of the North Western Provinces and Central India On the other hand, there has been in appearance a very large decrease in the number of village postmen, but this is entirely due to a change in classification It was decided during the year under report that such village postmen as return every day to the post offices to which they are attached should, in future, be shown as regular postmen of those offices, and not as rural messengers There was a very large number of these postmen—more than a thousand—in Bengal, including Eastern Bengal and Behar, and the result of the change has been a large diminution, on the 1st Jan of the former number of village postmen So far as the 1st Jan 1888

delivery of the country is concerned, the staff of village postmen has been increased by 221 men, of whom the greater proportion were employed in Madras

Section II —Postal Lines.

7 Appendix II contains statistics according to postal circles regarding

	Total Mileage in 1887-88	Total Mileage in 1888-89	Increase	Decrease
Railway	14 043	15 073	1 030	
Mail Cart	3 963	3 976	13	
Runners	36 471	36 539	68	
Steamer	12,483	12 438		45
TOTAL	66 960	68,026	1 111	45

the length of the lines over which mails are carried by the various agencies used by the Post Office for their conveyance. There has been an increase under every head, with the exception of steamer

services, as will be seen from the marginal abstract. The increase in the railway mileage was due to the opening of new sections in various parts of the country, and to the utilization for the carriage of mails of 260 miles of railway not previously used for this purpose. The most important of the new sections of railway were the Gwalior to Bhopal extension of the Indian Midland Railway, the Toungoo to Mandalay extension of the Burma State Railway, the Raj-nandgaon to Bilaspur section of the Nagpur Bengal Railway, the Harihar to Birur extension of the Southern Mahratta Railway towards Mysore, the Jetalsar to Veraval section in Kathiawar, and the Banda to Manikpur section of the Indian Midland Railway. This large increase in railway mileage led to a corresponding decrease in the mileage under other heads, but a number of new mail cart and horse services were established, the latter principally in Burma, and new runner's lines are constantly being opened, so that, on the whole, an increase is shown under both these heads. The decrease under the head of steamer services is chiefly due to the discontinuance of the Port Blair and Nancowry service with the abandonment of Camorta as a penal settlement.

Section III —Correspondence and Parcels

8 The estimated number of articles of all kinds, including parcels, that

Year	Letters in Post cards	New papers	Parcels	Book and Patent Packet	Total
	No.	No.	No.	No.	No.
1887-88	238 692 376	21 832 775	1 621 418	6 739,658	268 886,227
1888-89	254 491,320	22,696,378	1 797 705	8 102 035	287 087 438
Increase	15 798 944	863 603	176 287	1 362 377	18 201 211
Percentage of Increase	6.62	3.96	10.87	20.21	6.77

were issued for delivery during the year, was 18 millions in excess of the number issued during the previous year. Statistics, according to postal circles will be found in Appendix III, and a summary of the general results is given in the margin. On the total figures there was

an increase in every part of the Empire with the exception of Central India and Burma. With regard to the first named circle, the decrease is due to the closing of certain Imperial post offices and to the completion of the Indian Midland Railway. With regard to Burma, the explanation is to be found in the fact that the garrison was reduced during the year under report, and that the figures for 1887-88 were admittedly exceptional. The increase in the number of news papers is nearly 4 per cent as compared with an increase of 1 per cent only last year. The number of newspapers carried by the post has doubled during the last eight years since the postage was reduced in 1881 to a quarter of an anna for a weight not exceeding 3 tolas. For several years after 1881 there was a very high rate of increase which has not been maintained of late, and last year it looked as if an actual decrease was to be expected. During the year

under report, however, the increase was nearly a million, and the total number of newspapers issued for delivery was 22½ millions. As regards parcels, the year's figures are very satisfactory. The value payable parcel business goes on increasing, and to this alone has been due the fact that the parcel traffic of the Post Office has not fallen off of late years, but during the year the ordinary parcel traffic has increased by nearly 10 per cent, and now stands higher than it ever did before. Book and pattern packets still maintain their ascendancy as the most rapidly increasing form of postal business, and the chief increase occurred, as in former years, under the head of value-payable unregistered book packets.

Post-cards
paid and unpaid
and registered
letters

9 In the table in the preceding paragraph post cards and letters of all

Year	Post-cards	Letters paid	Letters unpaid	Letters registered	TOTAL
	No	No	No	No	No
1887-88.	75,855,590	129,853,689	28,098,537	4,884,560	238,692,376
1888-89.	85,914,587	135,646,541	27,684,024	5,246,168	254,491,320
Increase or decrease	10,058,997	5,792,852	414,513	361,608	15,798,944
Percentage of Increase	13.26	4.46		7.40	6.62
Percentage of Decrease			1.48		

kinds are shown under one heading, and separate figures are given in the table in the margin. Nearly 86 million post cards were issued for delivery during the year, an increase of 10 millions, or 13½ per cent over the numbers of the previous year, and they now represent a third of the entire number of communica-

tions passing through the post. The number of letters on which postage is prepaid continues to increase, notwithstanding the competition of the post card, and the percentage of increase is higher than it has been for several years past. There has been a decrease of nearly 1½ per cent in the number of unpaid letters, as compared with an increase last year of nearly 2 per cent. The total number of letters on which postage is not prepaid has never permanently fallen below 28 millions, and the figures for the year now under report, 27½ millions, may, therefore, be considered satisfactory. The proportion of such letters to letters on which postage is prepaid is much lower in Madras and Bombay than elsewhere, while it is highest in Behar, Oudh, and Burma. In the last named province unpaid letters are still more than half as numerous as paid letters. The registration work of the Post Office goes on steadily increasing, and the percentage of increase has risen from 5.71 last year to 7.40 for the year under report. In the United Kingdom the number of letters registered during the year ending with March 1889 was 11 millions out of a total number of 1,558,100,000 letters, whereas in India the number registered during the same period was 5½ millions out of a total number of 168,576,733 letters, showing that the system is much more largely used in India, in proportion to the amount of correspondence sent by post, than in the United Kingdom. The advantages of registration appear to be most fully realized in the Madras Presidency where a million letters were registered during the year. The registration fee was reduced from 4 annas to 2 annas in 1881, and the number of letters has now just become double the number before the reduction of the fee.

Foreign
correspondence

10 The figures in Appendix III include the foreign correspondence received in India for delivery, and a special table is given at the end of this paragraph showing separately the amount of correspondence in both directions between India and the United Kingdom, and between India and foreign countries. It will be seen that there is no material difference in the number of letters and post cards sent from India to the United Kingdom during the last two years, though there has been an increase during the year under report in the number of newspapers and books as compared with the results of

1887 88 On the other hand, the number of letters received from the United Kingdom has increased, and there has also been a marked increase in the number of books and other packets received from the United Kingdom Last year there was a falling off under this head, and the present figures are practically a return to the figures of 1886 87 The information as regards the correspondence with foreign countries is taken, as explained in a note to the table, from statistics recorded triennially, and the figures for the present year are, therefore, the same as those shown last year, the last statistics having been recorded in November 1887

	CLASS.	ESTIMATED NUMBER		PERCENTAGE OF		REMARKS
		1887-88	1888-89	Increase	Decrease	
DESPATCHED FROM INDIA TO THE UNITED KINGDOM	Letters including post cards	3 238 779	3 245 013	19		These figures are based on the monthly accounts between India and the United Kingdom
	Newspapers	180 087	414 172	8 96		
	Books &c	718 081	772 620	7 59		
RECEIVED IN INDIA FROM THE UNITED KINGDOM	Letters including post cards	3 127 302	3 270 150	4 57		
	Newspapers	2 779 875	2 796 681	6		
	Books &c	2 373 043	2 518 652	6 13		
GRAND TOTAL OF ALL CORRESPONDENCE EXCHANGED WITH UNITED KINGDOM	Letters including post-cards	6 366 081	6 515 163	2 34		
	Newspapers	3 159 962	3 210 853	1 61		
	Books &c	3 091 124	3 291 272	6 47		
DESPATCHED FROM INDIA TO FOREIGN COUNTRIES OTHER THAN UNITED KINGDOM	Letters including post cards	1 227 641	1 227 641			
	Other articles	397 861	397 861			
RECEIVED IN INDIA FROM FOREIGN COUNTRIES OTHER THAN UNITED KINGDOM	Letters including post cards	1 344 639	1 344 639			
	Other articles	1 055 292	1 055 292			
GRAND TOTAL OF CORRESPONDENCE EXCHANGED WITH FOREIGN COUNTRIES OTHER THAN UNITED KINGDOM	Letters including post cards	2 572 280	2 572 280			
	Other articles	1 453 153	1 453 153			

11 The parcels received in India from the United Kingdom and abroad are also included in the total number of parcels issued for delivery, as shown in Appendix III The growth of the foreign parcel traffic in both directions since 1873 74 will be seen from the marginal figures, and a summary of the total transactions for the last two years is given in the table at the end of this paragraph The parcel post with the British Post Office maintains its popularity, though the actual increase in the number of parcels exchanged was not so great as during the preceding year There were 57,768 parcels sent out to India, and 44,969 sent home during the year as compared with 53,623 and 43,555 in 1887 88 The limit of weight for parcels exchanged with the British Post Office is 11lb, and the average weight of the parcels actually sent is still low though it shows a tendency to increase A reduction in the parcel rates was introduced, as already stated in paragraph 3, from the 1st January 1889, but the effect of this change is not likely to be very marked and in any case would not be discernible in the returns of the year under review The parcel exchange through the agency of the Peninsular and Oriental Company with the United Kingdom shows a slight falling off From the side of India it is only used for sending parcels of a weight exceeding 11lb, all others being sent to the British Post Office, and the average weight of the parcels from India was nearly 17lb From the United Kingdom, however, insured parcels and parcels on which postage was not prepaid were still being sent during the year without reference to weight through the Peninsular and Oriental agency, but the greater number of the 43,493 parcels shown to have been received in India

Year	Number of parcels
1873 74	21 923
1874 75	25 563
1875 76	35 819
1876 77	45 357
1877 78	49 183
1878 79	69 763
1879 80	73 211
1880 81	80 257
1881 82	88 810
1882 83	88 684
1883 84	98 296
1884 85	110 590
1885 86	133 054
1886 87	141 453
1887 88	158 792
1888 89	163 989

Foreign Parcel

from this agency consisted of book packets at the special rate of 6d a pound, and it is owing to this that the average weight of these parcels was only 4½lb

PARCEL EXCHANGES	TOTAL NUMBER OF PARCELS		AVERAGE WEIGHT OF EACH PARCEL		NET REVENUE OF THE INDIAN POST OFFICE *	
	1887-88.	1888-89.	1887-88	1888-89	1887-88	1888-89.
<i>With United Kingdom (1st—through London Post Office)</i>	No	No	lbs oz	lbs oz	R	R
To India	53 623	57,768	2 4 50	2 5 68	44 390	46,908
From India	43 555	44 969	1 15 08	2 0 60	32 294	33 522
TOTAL	97 178	1,02,737	2 2 07	2 3 45	76 684	80,520
<i>(and—through Peninsular and Oriental Company)</i>						
To India	45 916	43,493	4 14 34	4 6 18	59 626	51,409
From India	1 875	1,797	15 13 33	16 13 20	10 120	10,348
TOTAL	47 791	45,290	5 5 20	4 14 7	69 746	61,757
<i>With Continent of Europe</i>						
To India	2 623	3,027	5 14 76	5 9 59	4,482	5,449
From India	3,878	4,191	3 11 86	3 9 72	4 601	5,327
TOTAL	6 501	7,218	4 9 94	4 7 09	9 083	10,776
<i>With other countries</i>						
To India	2 908	3,561	1 15 75	2 2 31	540	707
From India	4 414	5,183	2 11 19	2 11 57	5 464	5,970
TOTAL	7 322	8,744	2 6 64	2 7 80	6 004	6,677
GRAND TOTAL	1,58 792	1,63,989	3 3 30	3 1 03	1 61 517	1,59,730

* Net revenue is calculated after deduction of customs duty and sums due to the Peninsular and Oriental Company and London Post Office

12 The figures given in paragraph 8 of this report show that 287,087,438 articles were issued for delivery during the year. These figures are only approximate, being calculated on the results of an actual enumeration made for a week at a time twice during the year, and represent the delivery of what are properly termed the mails. The delivery of money orders, however, is an important branch of the delivery work, the number of money orders was nearly as large as that of book and packet patterns in the preceding year, and these figures have also to be included in the total delivery work of the year. The actual work will then stand as below—

Sent out for delivery (including 6 173,241 money orders)	293 260,679
Received back undelivered	8 311 672
Balance actually delivered	284 949 007
Sent to Dead Letter Offices	3 048 667
	287 997 674

These figures show that the proportion of articles delivered to the whole number sent out for delivery was 97 17 per cent which is higher than usual

13 There are eleven Dead Letter Offices in India, and the total number of letters, post cards, newspapers, packets and parcels received by them during the year was 4,043,912 as compared with 3,780,074 received by them last year—an increase of two lakhs and a half. The distribution of these articles among the different Dead Letter Offices, and the way in which they were disposed of is shown in detail in Appendix IV, of which a summary is given at the end of this paragraph. From this it will be seen that 337 623 articles were successfully disposed of by being re-issued to corrected addresses, while 1,678,681 were returned to the senders, and 718,170 were found to be unreturnable. The number of articles delivered to the persons for whom they were intended by means of the Dead Letter Office agency is large, but this constitutes an important branch of the work of an Indian Dead Letter Office. Owing to the many different languages in use in the country, and the habit which still prevails in some parts of writing long involved addresses, numerous letters have to be sent to the local Dead Letter Offices in order that the addresses may be deciphered. Last year the total number of articles sent to the Dead Letter Offices was less

than in the preceding year, and during the year now under report the Madras Dead Letter Office received fewer articles than in 1887-88. But though there has not been an actual decrease on the whole, the work of our Dead Letter Offices is becoming easier with the constantly increasing use of post-cards and embossed envelopes. The former, however, seldom bear the address of the sender and therefore help to swell the number of unreturnable articles.

	NUMBER		PERCENTAGE	
	1887-88	1888-89.	1887-88	1888-89.
Total number of articles received in Dead Letter Offices	3,780,074	4,043,912		
DEDUCT—				
Articles issued by Dead Letter Offices for delivery to the addressees or senders and received back again as undeliverable	191,845	210,041		
Articles transferred to other Dead Letter Offices	992,217	1,099,397		
Net receipts to be disposed of by the Dead Letter Offices	2,596,012	2,734,474	100	100
Articles disposed of by the Dead Letter Offices less the proportion of articles returned undeliverable	309,935	337,623	11.94	12.35
Articles undisposed of	1,578,715	1,678,681	60.81	61.39
Articles undisposed of	707,362	718,170	27.25	26.26

14 The use of insecure wrappers for newspapers and book packets has been made the subject of special remark in the reports of the last two years, and in March 1888 a postal notice calling attention to the matter was widely circulated. The returns for the present year show that this has been attended with good results. The number of newspapers and book packets which reached the Bombay Dead Letter Office with no coverings or wrappers was nearly 1,000 less than the number received in a similar condition during 1887-88. It may be noticed, in this connection, that a well known firm of Indian Agents quotes the notice in its hand book, and the Post Master General, Bombay, reports that a German Missionary informed him during the year that in the past he had frequently been disappointed about receiving newspapers and books from Schwerin, and had therefore translated the notice and had it published in one of the newspapers of that town, apparently with success so far as his own experience went. The number of articles which reach the Dead Letter Offices with no addresses at all is still large. Not less than 3,327 letters with perfectly blank faces were received in the Bombay Dead Letter Office, and rather more in the Bengal Dead Letter Office, while 5,500 newspapers and book packets with no addresses were also received by the latter office. Details are not forthcoming from the other Dead Letter Offices.

15 No signal instances of carelessness on the part of the public have come to notice during the year, but, as usual, a good deal of valuable property has been found in the letters and parcels that have had to be opened in the Dead Letter Offices. Cheques, currency notes, bills of exchange of the value of ₹7,966 were taken out of such articles in the Bengal Dead Letter Office, and similar property of the value of ₹21,827 in the Madras Dead Letter Office, while in the Bombay Dead Letter Office, as the appended extract will show, property of very much greater value had to be dealt with —

"The total value of securities found in the articles opened by the Bombay Dead Letter Office during the year amounted to ₹1,96,605 12 1 as compared with property of

the value of Rs. 1,46,057 3 1 similarly dealt with in the previous year. Cheques and Hundis represented a value of Rs. 1,85,769-6 3, while the balance was as follows —

	R	a	p
Bills of exchange	6 710	6	10
Transfer receipts	217	4	7
Coin and other valuables	2,813	15	11
Currency notes	945	0	0
Postage stamps	149	10	6
	10 836	5	10

Property representing a value of Rs. 1,85,005 5 0 was disposed of during the year, the balance of Rs. 11,600 7 1 remaining in deposit pending enquiries.

of
ge
ss &c

16 Particulars regarding the sale of post cards, postage stamps and embossed envelopes will be found in Appendix V, and similar information regarding service post cards and postage stamps in Appendix VI. A statement compiled from these appendices to show the total sales of each class of post cards, postage stamps, and embossed envelopes is given on page 9, the sales representing the issues from Treasuries to post masters and stamp vendors for retail to the public. The greatest increase by far has been in the sales of the $\frac{1}{2}$ anna post-cards, which have now passed the sales of the $\frac{1}{2}$ anna embossed envelopes. The increase was more than seven millions over the sales of 1887-88, of which Bombay accounted for two millions and Bengal for one million. The post card is more largely in demand in Bombay than elsewhere, and the total sales in the Bombay Circle were four millions in advance of the sales in any other circle. There was an increase of more than two millions in the sales of the small $\frac{1}{2}$ anna envelope which is sold for the denominated value of the stamp, Bombay still maintaining the lead. The sales in that circle were three millions in excess of the sales in any other circle. There was an increase in the sales of postage stamps of all denominations with the exception of the 4 anna and 6 anna stamps for which there is now little demand, and there was an increase in the sales of service post cards and postage stamps of all denominations. The special envelopes for soldiers, with an embossed 9 pie stamp, are included in the statement of service stamps, and there has been a slight falling off in the demand for them the last two years. It should be added that 1 anna revenue or receipt stamps of the aggregate value of Rs. 176,204 were sold during the year through the agency of the Post Office and that in Burma post masters sold on behalf of Government general stamps of the value of Rs. 21,053.

of
l
pes.

17 Some few years ago special square envelopes, with embossed stamps of the value of $\frac{1}{2}$ anna and 1 anna were obtained from Messrs De La Rue & Co to meet what was represented to be a demand on the part of certain classes of the public for a larger and better kind of embossed envelopes. These envelopes are sold for a price rather in excess of the denominated value of the stamp, and as yet there has been no great demand for them. Last year the sales of both classes of envelopes fell off, and it was pointed out that this was probably due to the fact that in 1886, when the envelopes were first offered to the public, unnecessarily large stocks were obtained by post masters and stamp vendors, but the returns for the present year again show a decrease, though only a small one in the case of the sales of the 1 anna envelope. The special registration envelopes of two sizes, which were also introduced in 1885, have also failed as yet to obtain the popularity which they deserve. There was an increase of 41,000 in the sales of the smaller class of envelope, but the total sales were only 254,401, while the number of letters registered during the year was in excess of five millions. The registration work is greater in Madras than elsewhere, and the registration envelopes command a sale in that Presidency which they have not secured in other parts of India. More than a third of the total sales of the year of the small registration envelope were made in Madras. There is reason, however, for believing that the existence of these special envelopes is not generally known, and special steps have been taken of late to bring them to the notice of the public.

Section IV —District Post.

type and
management
of District
Post

18 There has been no change during the year in the conditions governing the District Post. The funds are derived, as shown in the statement on page 12 from a cess or from grants from Provincial Revenue, while in the case of Coorg, included in the Madras Circle, a grant is received from Imperial Revenue. It may be added that in Assam the grants are now made by the District Boards of that Province. In Bengal, including Behar and Eastern Bengal, the income is obtained from a zemindari dāk cess, and has to be spent, in accordance with the terms of the Act under which it is levied, on postal establishments required for police purposes only. The original object of the District Post was generally to provide communications between the head quarters of districts and revenue and police stations in the interior, but except in Bengal the funds have been largely spent for many years past on rural delivery and opening up backward districts, and this has been recognised as one of the legitimate purposes for which they should be used. The question whether this application of a provincial grant should still be continued, was under consideration in Madras during the year, and the Madras Government wish that the original object of the District Post should now be primarily looked to, though for the present the yearly grant is not to be materially reduced. It will probably be necessary before long to revise the whole relations of the Post Office with the District Post. The actual management of the working of the District Post was in the hands of the heads of postal circles under the control of local Governments though some small sums are still administered by district officers. It may be mentioned that the Revenue Money Order system was made applicable to the zemindari dāk cess in Bengal with effect from the 1st April 1888, and during the year a considerable part of the cess was paid by these money orders, either as part of land revenue remittances or separately.

General
results of
r

19 The statement on page 12 shows for the last two years the income and expenditure of the District Post, with details regarding post offices postmen, letter boxes and postal lines and the work done in the way of receipt and delivery of articles, including money orders, by the District Post organization. The total income is shown as Rs 10,11,097 and the total expenditure as Rs 10,45,368, but in some cases cesses were not realized in full during the year, and practically the expenditure is limited to the income. There was an increase of 21 in the number of District Post offices, an increase of 40 in the numbers of postmen and village postmen—which occurred mainly in the North Western Provinces, and an increase of 833 miles in the length of District Post lines. The latter increase was due to the inclusion in the Burma figures of certain local steamer lines, the most important of which are between Rangoon and Bassein and Bassein and Henzada, which are subsidized from District Post Funds and were incorrectly entered as Imperial lines in the Burma Report last year. The number of letter-boxes is shown to have fallen off by 170, but this again is due to an incorrect return last year. The number of District Post letter-boxes in the Madras Circle was reported to be 795 in 1887-88 instead of 595, and during the present year there was actually an increase in the number of letter boxes. There was an increase of 554,028 in the number of articles, including money orders, delivered by the District Post agency, and an increase of 670,837 in the number posted in the District Post offices or letter boxes, while the percentage of articles returned as undeliverable rose from 4.70 to 5.12.

General
results as
given by
District Post
Returns

20 The total number of postmen and village postmen belonging to the District Post is shown in the statement on page 12 as 2,672, and of these, 2,561 were village postmen, of whom the greater number were employed in

the Madras, Bombay, the North Western Provinces, and the Punjab Circles. The actual delivery work done by this staff will be found in detail, according to postal circles, in Appendix VII, and this represents generally the delivery work in some of the most backward parts of the country. During the year under review the number of money orders paid by this agency was 367,553 or 57 171 in excess of the numbers paid in 1887-88, and as in former years, the greatest part of this work was done in the North Western Provinces and Oudh. There was an increase of 40,000 in the number of registered articles, and here, as in all questions of registration, Madras stands at the head of all the circles. There was also an increase on the whole in the number of newspapers and book packets, as compared with a decrease in the preceding year. It was pointed out in last year's report that, although there was a general decrease under this head, there had been a very marked increase in the Bombay Circle. This year there is a falling off in the number of newspapers, &c, in that circle, the explanation of which, as given by the Post Master General, Bombay, will be found of some interest.

The increase in the correspondence recorded would have been still larger but for the fact that in December of the previous year, the month in which the enumeration returns were drawn up, a large number of prospectuses announcing the establishment of a Native Savings Bank were issued from Satara to all parts of the Presidency. The affair which was an attempt to extort money was soon exposed and the prospectuses were discontinued. The number of packets consequently show a falling off during the year under report.

District Post

P	Number of District Post Offices	Number of District Post Villages	Number of District Post Letters	Distance in Miles	Local C	Grat	Expense	Articles from the District Post Office	Articles posted in the District Post Office	Articles sent by the District Post Office	Percent of those returned
Bengal	176	16	257	7 28	2 7 195 (a)	R	2 14 107 (a)	No	No	No	3 42
1888-89	178	15	264	7 462	2 17 252 (a)	11 9 8	2 14 836 (a)	1 120 94	1 127 767	41 769	3 10
1887-88	2	829	9	3 1 0		1 15 858	1 14 8 4	2 244 89	982 656	100 002	4 86
1888-89	87	817	595	3 125		85 812	1 14 086	2 331 034	1 095 346	133 539	5 73
1887-88	4	495	412	88			6 5 1	1 203 943	397 500	54 937	4 56
1888-89	5	495	420	88			87 734	1 263 786	428 706	53 580	4 24
1887-88	205	4 7	128	6 498	1 40 141		1 46 717	2 000 161	1 350 446	74 591	3 71
1888-89	303	521	135	6 797	1 42 917		1 46 132	2 126 372	1 503 909	104 285	4 0
1887-88	24	366	43	4 362	4 4 0	45 000	9 232 (b)	9 6 702	437 568	44 822	4 79
1888-89	25	370	42	4 334	2 937 (g)	45 000	95 606 (b)	1 059 121	405 175	53 661	5 07
1887-88	111	97	201	3 480	74 000		66 33	216 596	173 942	11 860	5 48
1888-89	112	101	289	3 015	76 754		73 888	394 738	277 866	20 139	5 10
1887-88	72	78	72	3 50 (e)	60 500	11 123	72 861	341 703	277 0 9	29 066	8 51
1888-89	76	76	70	3 323 (e)	68 420	9 036	74 813	350 4 8	206 042	27 666	7 89
1887-88	39	211	95	1 412	30 500		33 369	776 474	262 979	28 598	3 68
1888-89	40	213	101	1 462	36 200		33 322	749 274	274 411	32 907	4 39
1887-88	7	10	4	162	8 3	3 410	4 164	62 906	38 994	2 376	3 73
1888-89	7	10	4	162	852	3 395	4 124	48 072	38 172	2 156	4 48
1887-88	57	52	19	1 242 (c)	36 397		34 223	225 194	175 474	15 631	6 94
1888-89	57	54	13	1 258 (c)	36 790		34 881	239 886	188 910	15 300	6 38
1887-88	90	90	41	3 272	1 05 7 2		99 928	588 078	582 396	51 420	8 74
1888-89	91	53	53	3 263	1 06 775		1 05 170	594 120	580 668	52 164	8 78
1887-88	23	1	14	1 497	55 493 (d)		54 75 (d)	186 600	189 030	6 918	3 71
1888-89	23	12	12	1 485	59 579 (d)		57 1 6 (d)	191 526	190 056	7 530	3 93
1887-88				191		3 571 (f)	3 571			8	48
1888-89				198		3 520 (f)	3 520				
1887-88	983	2 632	2 174	36 039	7 34 834	2 64 774	1 7 32 275	10 012 089	5 887 988	470 983	4 70
1888-89	1 004	2 672	2 004	36 872	7 48 476	2 62 621	10 45 368	10 566 117	6 558 825	540 589	5 12
TOTAL											

(a) Includes contributions from Tributary Mehalas, Chota Nagpur, Orissa and Khond
 (b) Includes the amount of annual subsidy for the Dehra Dun and Chhota Nagpur hill cart line
 (c) These are day season distances during the rainy season lines are increased in length
 (d) Includes contributions from Frontier Police Band Rs 2 928 in 1887-88 and Rs 116 in 1888-89 contributions by the Maharaja of Agartala Rs 88 in 1887-88 and Rs 300 in 1888-89, and contributions from Chittagong Hill Tracts Rs 189 in 1887-88 and Rs 63 in 1888-89.
 (e) Includes lines paid from the revenues of Feudatory States, 604 miles in length in 1887-88 and 578 miles in length in 1888-89.
 (f) Grant made available from Bombay District Post Funds.
 (g) The falling-off under this head is due to the cess having been realised during the year 1888-89 only in the three districts viz Peshawar Kohat and Dera Ghazi Khan In the other districts the Dak cess has merged into the local rate

Section V —Money Orders

21 The total number of Money Order Offices at the end of the year was 8,961 as compared with 8,408 at the end of the previous year. The number of money orders actually issued was in excess of 6 millions, representing an aggregate value of 13 crores of rupees and a commission of 16½ lakhs.

Inland money orders
General results

INLAND MONEY ORDERS	Total number of Money Orders issued	Total value of money orders issued	Commission realized
	No.	Rs.	Rs.
During the last quarter of the year 1879-80 being the commencement of the business	232,639	72,48,208	84,901
During the year 1880-81	1,604,174	4,57,08,580	5,35,976
1881-82	2,157,790	5,73,32,027	6,79,073
1882-83	2,505,904	6,46,84,183	7,70,958
1883-84	3,034,894	7,71,24,179	8,84,925
1884-85	3,550,257	8,20,84,559	10,06,226
1885-86	4,163,078	9,38,27,375	11,61,830
1886-87	4,821,117	10,68,49,151	13,37,820
1887-88	5,512,395	11,84,43,573	14,94,381
1888-89	6,136,790	12,99,06,864	16,57,761
Percentage of increase over the year 1887-88	11.33	9.68	10.93

The table in the margin shows the progress in this branch of business since the Post Office undertook the issue and payment of money orders in 1880 from which it will be seen that during the year under report there was an increase over the results of the previous

year of 11.33 per cent in the number of the orders, and of nearly 11 per cent in the amount of commission realized. It has been noticed for some years past that with the constant growth of the money order business the average value of a money order has regularly fallen, and this is again confirmed by the results of the present year. The average value is now Rs. 21.26 as compared with Rs. 21.79 in 1887-88, and with Rs. 23.19 three years previously. Special statistics recorded during the year show that not less than 73 per cent of the entire number of money orders issued were for sums not exceeding Rs. 10.

22 The following statement shows the distribution of money order business according to postal circles. It will be noticed that the number of orders paid is largely in excess of the number issued in the North Western Provinces, Behar, and Oudh, which have a large emigrant population. The Bengal Circle, as usual, stands at the head of the list, a fourth of the entire business of the year, both as regards issues and payments having been transacted there. Of the million and a half money orders issued by post offices in that circle, the General Post Office Calcutta and its sub-offices are responsible for 375,000 or nearly 25 per cent, while of the million and a half money orders paid in that circle, no fewer than 638,765, or 42 per cent of the whole, were paid in Calcutta. The great disparity between the payments and the issues is due to the very large use made of the value payable system by merchants and tradesmen in Calcutta. Of the 638,765 money orders paid by the General Post Office and its sub-offices 466,900 or 73 per cent were value payable money orders —

Incidence of money order work according to postal circles

POSTAL CIRCLES	ISSUES DURING 1888-89		PAYMENTS DURING 1888-89		P cen tage to th e whole
	Number of applications	Value of applications	Number of money orders	Value of money orders	
		Rs. a.		Rs. a.	
Bengal	1 525 929	2 65 67 466 13	1 526 894	2 75 12 345 2	20 84
North Western Provinces	802 308	1 47 98 305 7	1 050 007	2 11 89 282 11	13 87
Bombay	618 174	1 43 50 347 7	727 454	1 64 17 354 12	11 86
Madras	736 964	1 40 87 741 14	755 397	1 56 32 381 14	11 46
Punjab	463 863	97 49 221 2	493 630	1 34 98 187 7	8 96
Behar	399 580	70 32 666 11	523 448	86 38 769 8	6 04
Burma	288 285	1 06 67 271 3	56 301	26 28 718 10	5 13
Eastern Bengal	299 531	71 16 140 7	289 811	58 84 112 12	5 01
Central Provinces	279 848	77 65 274 0	106 726	30 29 794 14	4 16
Oudh	149 302	29 06 007 13	349 427	63 67 496 10	3 57
Rajputana	112 659	28 97 343 9	102 166	38 56 730 3	2 60
Assam	189 726	42 11 356 12	67 833	21 65 127 3	2 46
Sind	158 076	45 88 070 13	48 962	16 53 522 12	2 41
Central India	112 545	31 69 650 8	28 972	10 66 802 15	1 63
Total for 1888-89	6,136,790	12,99,06,864 7	6,127,028	12,95,40,627 5	100
Total for 1887-88	5 512 395	11 84 43 573 11	5 501 307	11 82 15 421 4	
Increase	624 395	1 14 63 291 12	625 721	1 13 25 206 1	

NOTE.—The figures relating to the Madras postal circle include transactions with the Native State of Mysore; the figures relating to the Bombay postal circle include transactions with the Portuguese Settlements of Goa and Damão; the figures relating to the Punjab postal circle include transactions with the Native States of Patiala, Nabha, Jhind, Clamba, and Faridkot; and the figures relating to the Central India postal circle include transactions with the Native State of

23 The use of the money order system, as an authorized means of remitting revenue, made steady progress in the North Western Provinces and Oudh and also in the Lower Provinces. In the first named provinces the number of orders rose from 87,076 in 1887-88 to 97,458, the amount of revenue remitted in this way from Rs 17,94,356 to Rs 19,74,653 and the commission received by the Post Office from Rs 24,912 to Rs 27,000. The system was most largely used in the Gorakhpur, Basti and Azamgarh districts, and the average value of each money order was about Rs 20. The Post Master General, North Western Provinces, reports that he has received generally much assistance from the Collectors of districts, and a special difficulty, which had come to notice during the year, was removed by a decision of the Board of Revenue that excess payments were not to be refused, merely because they were in excess of the proper amount of revenue. In the Lower Provinces the increase was more marked as will be seen from the appended extract from the Report of the Post Master General, Bengal —

"From the beginning of the year under report the revenue money order system was, as I stated last year, extended to the remittance of zemindari dāk cess as well as remittances of land revenue, road cess and public work cess to which it previously applied. From the same date also the rule which restricted the system to estates the annual land revenue of which did not exceed Rs 50 was withdrawn, and the system was made applicable to all estates in the Lower Provinces irrespective of the amount of their annual land revenue. As a consequence the system was much more freely used by zemindars while the average amount of each revenue money order naturally rose. In 1887-88 51,611 revenue money orders were issued in the Lower Provinces (the three circles of Bengal, Behar and Eastern Bengal) and the total value of the money orders was Rs 2,44,230. In the year under report (1888-89) the total number of revenue money orders issued was 98,579, and their total value was Rs 7,08,816. Only 1,427 money orders or 1.4 per cent of the total number were refused and returned to the remitters, the total value of the refused orders being Rs 6,621. It will be seen from these figures that the remittances of land revenue and cesses by revenue money orders were nearly twice as many as in the previous year and the amount remitted was nearly three times the amount sent in 1887-88. The commission realized from revenue money orders alone was Rs 16,835.

It was stated last year that one of the principal features of the revenue money order system in the Lower Provinces was that all payments of revenue orders by a post office to a collectorate are made by book transfer so that there is no handling of cash by the subordinates of either office, and the risk of fraud and embezzlement is reduced to a minimum. A somewhat similar system of book transfer with respect to payments of income tax and other miscellaneous remittances in favour of district officers and district boards was introduced from the 1st July 1888, and has also proved a success. The following is the description of the results of this system by the Post Master General, Bengal —

"I mentioned also in my last report that the Local Government had sanctioned the remittance by money orders of income tax and all other Government dues and sums payable to district boards, and had authorized, with effect from the 1st July 1888, the adoption of a simple system for the payment of such orders by book transfer. These remittances are made by the ordinary money order form, and as each department forwards its own receipt to the remitter the Post Office is not required to return the money order acknowledgment. Although the system came into operation only on the 1st July 1888, it was at once made use of to a considerable extent, and during the remaining nine months of the year 32,069 official non revenue money orders were paid in the Lower Provinces (the three circles of Bengal, Behar and Eastern Bengal) by book transfer the aggregate amount of the money orders being Rs 5,27,746. Altogether during the year 1,26,391 money orders for land revenue and other dues of Government and district boards were paid by book transfer in the Lower Provinces, the total value of the money orders thus paid being Rs 11,98,828.

money

24 A further adaptation of the money order system to the payment of rent by tenants to land owners has now been in force in the North Western Provinces and Oudh for two complete years. In 1887-88, 30,165 rent money orders

were issued representing an aggregate sum of Rs. 3,55,283, and during the year now under report, 39,823 orders were issued for an aggregate amount of Rs. 5,45,217. The average value of each money order was about Rs. 13. A similar system is to be introduced in the Lower Provinces, and the Bengal Government has decided that the experiment of declaring the remittance of rent by money order to be a legal tender shall be tried in the six districts of the Burdwan Revenue division. The scheme, however, had not come into force before the close of the year under report.

25 The money order transactions with the Native States of India and with the Portuguese Settlements are shown in the statement below. On the whole, there has been an increase in the number of money orders exchanged which is chiefly due to the development of money order work with Gwalior —

Money order business with Native States

STATE OR SETTLEMENT	ISSUES		PAYMENTS	
	Number	Value	Number	Value
		Rs.		Rs.
Gwalior	32,443	7,78,767	10,140	3,15,479
Patiala	8,376	2,41,918	9,561	3,01,576
Portuguese Settlements	5,986	2,02,243	2,106	57,580
Mysore	3,877	1,02,454	3,130	1,02,634
Jhind	1,457	69,800	2,252	76,137
Nabha	1,570	45,744	1,900	63,540
Chamba	961	34,680	303	17,776
Faridkot	919	17,448	239	5,607
TOTAL	55,589	14,93,051	29,691	9,40,329

26 It was noticed last year that the changes in the tariff for telegraphic money orders introduced in January 1887, had led to a marked development of business, and the statement below shows that the increase in traffic has continued during the year under report. The changes referred to were the reduction of the telegraph charge in all cases from Rs. 2 to Rs. 1, while the Post Office undertook to charge only the ordinary money order commission on money orders in excess of Rs. 10, and nothing on money orders for sums not exceeding Rs. 10. The number of telegraphic money orders issued was 58,644 representing an aggregate sum of 57 lakhs of rupees as compared with 45,417 last year representing an aggregate sum of 41 lakhs of rupees. As was the case in 1887-88, more than half the total number of these orders were issued from Burma, and a large proportion of these were payable in the Madras Circle.

Telegraphic money orders

NAME OF POST & CIRCLE	ISSUES			PAYMENTS	
	Number of money orders	Value of money order	Commission paid	Number of money orders	Value of money orders
		Rs. a	Rs. a		Rs. a
Assam	2,031	2,14,637 14	2,212 12	1,447	2,13,836 0
Behar	1,244	1,83,414 5	1,867 6	1,784	1,17,335 0
Bengal	5,363	5,77,987 3	5,911 12	8,091	10,04,173 0
Bombay	2,536	3,69,284 12	3,745 4	4,475	4,62,367 0
Burma	29,593	24,93,891 6	25,090 14	5,808	6,68,854 0
Central India	531	70,213 6	715 8	348	47,074 0
Central Provinces	1,259	1,28,451 0	1,314 14	1,225	1,45,173 0
Eastern Bengal	1,075	2,35,200 0	2,374 12	2,494	2,43,757 0
Madras	7,342	6,74,842 9	6,962 4	18,786	14,90,406 12
N. W. Provinces	2,227	2,24,148 11	2,306 0	5,603	5,16,800 0
Oudh	349	32,908 6	342 0	1,900	1,36,536 0
Punjab	2,207	2,18,069 9	2,255 2	4,745	4,89,593 0
Rajputana	442	49,803 0	508 10	513	61,712 0
Sind	2,445	2,65,183 11	2,710 12	932	1,15,462 0
TOTAL	58,644	57,38,139 12	58,917 14	58,277	57,14,213 12
Total for 1887-88	45,417	41,37,008 12	42,373 4	44,875	40,99,635 8
Increase	13,227	16,01,131 0	16,544 1	13,402	16,14,578 4

by order
8

27 There were only two cases of fraud by false personation in connection with the telegraphic money order system, and there seems therefore good reason to believe that the special attention which has been directed of late years to the necessity of making the strictest enquiries before paying such money orders has been followed by good results. The cases however which did occur again furnish evidence of the extreme simplicity with which well to do Natives of the country confide in chance acquaintances. The first of these two cases occurred at Wadhwan in Kathiawar in the Bombay Presidency, and the second at Rajbarighat in Bengal. There was a third case in which money was fraudulently obtained from the post office, but this was done by means of a forged telegram. A Military signaller attached to the Telegraph office at Ahmedabad Camp forged a telegram from Calcutta to the post master, Ahmedabad, advising payment of Rs50 to himself. Later in the day he called at the post office and obtained payment. The fraud was discovered on a reference being made by telegram to the Calcutta post office, when no letter arrived in confirmation of the telegraphic advice and it was then found that the Telegraph office signaller had absconded. He was subsequently arrested by the Military authorities, and sentenced to nine months' rigorous imprisonment for this offence. The case of false personation at Wadhwan is described as follows by the Post Master General, Bombay —

"A Bombay merchant named Morarji Kalianji while staying at a lodging house at that place made the acquaintance of a man named Maneklal Bapuji and allowed his new acquaintance to learn particulars of his friends in Bombay. On the 25th July Morarji's brother Damodar Kalianji at Bombay received a telegram purporting to be from his brother at Wadhwan, asking for Rs600, and accordingly sent a remittance by telegraphic money order the same day and also a private telegram advising the remittance. The private telegram reached Morarji at the Wadhwan Railway Station just as he was starting for Bombay and he replied to it by telegraph from Ahmedabad saying that no remittance had been received. In the meantime the remitter had sent another telegram which was received by Maneklal and shown by him to the post master. He was identified by the telegraph signaller as the person who had telegraphed that day asking for the remittance and the money was paid to him. On receipt of the telegram from Ahmedabad Damodar telegraphed to the post master at Wadhwan Camp, asking that the remittance might be cancelled and the fraud was then discovered. The personator was arrested at Dholi whither he had absconded on the 28th July, and the greater part of the money was recovered from him. He was convicted by the Sir Nyayadhis of the Wadhwan Native State on charges of cheating and making a false document and was sentenced to undergo rigorous imprisonment for one year and ten months and to pay a fine of Rs200 or in default to a term of further rigorous imprisonment for eight months. The sub post master Wadhwan Camp omitted to take all the necessary precautions before making payment, and his remissness was suitably noticed."

n
in
8 28 Foreign money orders for the United Kingdom, for the Colonies and for European countries and Egypt are issued in sterling payment being made by the remitters at the rates of exchange fixed by the Post Office from time to time for this purpose. The only one of these sterling money order exchanges which as yet possesses any importance is the exchange with the United Kingdom. The number of money orders drawn in India on the United Kingdom were nearly 1,000 in excess of the number drawn last year, but the aggregate value was smaller. There was, however a substantive increase both in the number and value of the remittances from the United Kingdom. It was pointed out last year that the sudden increase in the money order remittances from Italy was due to the fact that there were numerous British Indian subjects at Massowah, who had taken advantage of the money order system to send money to their relations in India. This has been even more remarkable during the year under report. The number of remittances has increased from 731 to

1,331, and the value from £11,346 to nearly £26,000 Comparative details are given in the table below —

C O U N T R I E S O F E X C H A N G E	88-89				89-90			
	O R D E R S I S S U E D I N A		O R D E R S P A I D I N I N D I A		O R D E R S I S S U E D I N I N D I A		O R D E R S P A I D I N I N D I A	
	N	A m o u n t	N	A m o u n t	N	A m o u n t	N	A m o u n t
		£ s d		£ s d		£ s d		£ s d
United Kingdom	38 243	136,735 11 3	7 944	34 006 6 5	39 168	132 726 17 8	10 517	49 018 0 9
Italy	239	1 279 15 3	731	11 346 7 4	271	1 666 2 9	1 331	25 918 15 1
Egypt	130	513 4 9	252	3 008 7 11	104	439 13 5	670	11 406 1 11
New South Wales	115	596 10 4	802	8 490 13 5	111	557 3 11	786	8 740 11 2
Victoria	178	1 273 10 2	494	3 472 1 3	215	1 252 7 9	874	7 035 19 4
France	319	1 194 11 5	226	2 782 3 11	369	1 028 4 11	375	5 392 0 4
Germany	1 210	3 910 4 4	257	1 759 7 2	1 381	3 795 10 11	291	1 836 1 10
Queensland	37	220 2 10	473	4 009 7 0	31	130 9 4	461	3 637 7 10
South Australia	23	92 3 9	189	1 453 19 4	42	222 1 2	317	2 526 5 5
West Australia	6	35 5 0	131	1 026 11 0	3	17 7 0	154	1 263 4 0
Tasmania	54	303 15 6	113	852 9 6	45	164 11 4	123	885 17 5
Denmark	71	554 9 2	38	524 11 4	75	607 4 5	23	334 4 9
Switzerland	227	477 17 9	18	50 0 7	166	341 15 5	25	77 6 1
North Borneo	4	2 6 4	41	357 18 0	1	0 10 0	34	211 2 9
TOTAL	40 876	147 209 7 10	11 709	73 140 4 2	41 982	142 950 0 0	15 981	118 371 18 8
Percentage of Increase or Decrease					271	2 89 0 0	36 48	61 84 0 0
Average amount of each order		3 12 0		6 4 11		3 8 1		7 8 1

29 There has been no change as regards the money order exchanges in Indian currency, of which four are in existence, with Ceylon, the Straits Settlements, China and Japan and Mauritius None of them are as yet important, though the money order business between Ceylon and Southern India is steadily increasing The transactions with Mauritius have again fallen off to a small extent, but the remittances from the Straits Settlements by emigrant coolies are increasing The actual results of the year will be found in the table below —

C U R R E N C Y	1887-88				1888-89			
	O R D E R S I S S U E D I N I N D I A		O R D E R S P A I D I N I N D I A		O R D E R S I S S U E D I N I N D I A		O R D E R S P A I D I N I N D I A	
	No	A m o u n t	No	A m o u n t	No	A m o u n t	No	A m o u n t
		R a p		R a p		R a p		R a p
Ceylon	1 397	70 323 8 0	13 102	6 23 219 13 0	1 521	76 890 12 0	14 432	6 50 439 6 0
Straits Settlements	231	9 595 4 0	4 077	2 64 734 1 0	224	8 110 0 0	4 821	2 92 717 1 0
China and Japan	118	11 537 13 0	697	63 509 15 0	112	9 813 7 0	649	58 864 3 0
Mauritius	89	10 362 6 0	589	28,153 4 0	30	2 496 5 0	568	27 836 0 0
TOTAL	1 835	1 01 818 15 0	18 665	9 79 617 1 0	1 887	97 310 8 0	20 470	10 29 856 10 0
Percentage of Increase or Decrease					2 83	4 43 0 0	9 67	5 13
Average amount of each money order		55 R 0		2 8 0		51 9 0		50 5 0

30 The usual statement of forfeited money orders is given below The actual amount which lapsed to Government during the year was R10,296-3, as compared with R13,194 7 last year, and the total balance standing on the

register of forfeited orders at the end of the year was **₹45,849-14**, the lowest figure at which it has stood for some years —

Balance outstanding in the Forfeited Register on the 31st March 1888		Forfeited during the year		TOTAL		FORFEITED ORDERS REPAYED, RENEWED AND LAPSED TO THE STATE DURING THE YEAR 1888-89										Balance outstanding in the Forfeited Register on the 31st March 1889	
						Repaid		Renewed			Lapsed to the State		TOTAL				
No	Value	No	Value	N	Value	N	Value	No	Value	Paid in India	No	Value	N	Value	No	Value	
	Rs		Rs		Rs		Rs		Rs	Rs		Rs		Rs		Rs	
2,190	62,902 15	7,563	2,42,105 5	9,751	3,04,708 4	5,409	1,71,883 13	1,946	78,878 6		771	10,296 3	8,126	2,58,858 6	1,635	45,949 14	

regate
cy
r
sactions
nd and
ign

31 In the preceding paragraphs the money order business of the year has been dealt with under separate heads and the entire transactions, inland and foreign, are now shown together in the following abstract. The Foreign sterling money orders have been converted into Indian currency at the rates which prevailed when they were issued or paid —

MONEY ORDER OF THE YEAR 1888-89	INLAND			FOREIGN	
	Number of applications	Value in Rupees	Commission in Rupees	Number of orders	Value in Rupees
Inland	6,136,790	12,99,06,864 7	16,57,761 5	6,127,028	12,95,40,627 5
Foreign transactions in sterling money at prevailing rates of exchange	41,982	21,21,239 0	19,404 0	15,981	17,52,737 4
Foreign transactions in Indian currency	1,887	97,310 8	1,080 8	20,470	10,29,856 10
TOTAL	6,180,659	13,21,25,413 15	16,78,245 13	6,163,479	13,23,23,221 3
Total for the year 1887-88	5,555,106	12,06,62,948 3	15,150 2 13	5,531,681	12,02,45,592 14
Increase	625,553	1,14,62,465 1	1,63,223 0	631,798	1,20,77,628 5
Percentage of increase	11 20	9 50	10 77	11 42	10 04

ish
tal
ders

32 There has again been an improvement in the sales of British postal orders, the number sold during the year being 1,622 in excess of the number sold in the preceding year. The total value of the orders sold was **£11,801 10 6**, exclusive of the commission or poundage of the British Post Office while the Indian Post Office realized a sum of **₹555 14 6** as its own small commission. The abstract of the year's sales given in the margin shows that the chief demand is for

Denomination of British Postal Order	Number sold during 1887-88	Number sold during 1888-89	Excess
From 1s to 1s 6d	690	808	118
From 2s to 10s 6d	603	7,267	604
From 15s to 20s	8597	9,437	840
TOTAL	15,890	17,512	1,622

orders of the value of 2s and upwards, and it appears from a further examination of the figures that the most popular orders are the 20s, 10s, 15s and 5s orders in the order in which they

are named. As in former years the largest sales were in the Punjab where 3,422 orders representing a sum of **£2,475 6 5½** were disposed of. In Bombay the number sold was 2,533 of an aggregate value of **₹1,659 1 5½**, and about 2,000 orders were sold in the North Western Provinces and in Madras. Although there is no large demand for these orders, they no doubt, usefully supplement the money order system. The number of money orders drawn in India on the United Kingdom was only 39,000 in round numbers, while 17,512 postal orders were used.

Section VI—Savings Banks

33 On the next page is given a table showing in detail, according to postal circles, the Savings Banks transactions of the year in comparison with those of the previous year. One head office bank was closed during the year owing to a change in the status of the office, and 91 new sub office banks were opened, the result being an increase in the total number of banks from 5,966 to 6,056. At the beginning of the year there were 261,157 open accounts on the Post Office books, and during the year 130,144 new accounts were opened, and 80,300 accounts in all were closed. The number of active accounts, therefore at the end of the year was 311,001. The amount deposited was ₹433½ lakhs, the amount withdrawn ₹369½ lakhs, and the balance in favour of depositors at the close of the year was ₹588½ lakhs, as compared with ₹505 lakhs at the close of 1887-88, showing an increase of ₹83 lakhs. The interest amounted to nearly ₹20 lakhs as compared with ₹16½ lakhs in the preceding year. Bombay stands at the head of the postal circles for the number of accounts which rose from 58,918 in 1887-88 to 70,022, but is now closely followed by Bengal with 69,400 accounts. The highest average balances at the credit of each depositor were in Bombay, Sind, and the Punjab, and the lowest in Madras and Bengal. It may be added that apart from public and regimental accounts, 63 per cent of the entire number of accounts were for sums less than ₹100, and 29 per cent for sums less than ₹5.

General
results of
the year

Statement shewing the Post Office Savings Bank Transactions during 1888-89 compared with 1887-88

Circars.	N mbe of Head B k	N mber of S b Banks.	New & o Accounts				Opening balance	Depos ts	Interest.	Total	W thdrawals	Balance.	Average of depositions per Bank	A crage balance in each Ba k	A crage balance & credit of each deposit or	
			Open ng Balance	Opn d the ear	Closed g th year	Balance										
Bombay	28	847	58 918	22 846	11 742	70 022	R 161 39 44 7 0 103 54 285 12 5	R a p 52 217 4 2 271 46 247 7 7	R a p 6 52 217 4 2 271 46 247 7 7	R a p 87 82 072 11 9	R a p 183 64 174 11 10	R 2 500 78	R 6 55 861 39 268 26	R 6 55 861 39 268 26	R 2 500 78	
Bengal	43	1 060	57 842	26 799	15 241	69 400	R 77 67 580 14 10	R a p 3 18 655 8 10 1 60 54 435 1 9	R a p 3 18 655 8 10 1 60 54 435 1 9	R a p 63 94 668 13 4	R a p 96 59 766 4 5	R 1 613 95	R 2 24 645 72 139 18	R 2 24 645 72 139 18	R 1 613 95	
Madras	33	836	39 426	16 556	9 576	46 406	R 51 55 052 14 0 46 68 502 15 5	R a p 1 9 221 5 1 1 00 20 777 2 6	R a p 1 9 221 5 1 1 00 20 777 2 6	R a p 42 15 378 5 8	R a p 58 05 398 12 10	R 1 406 24	R 1 75 921 18 125 10	R 1 75 921 18 125 10	R 1 406 24	
North Western Provinces	40	656	24 919	12 552	9 566	7 905	R 43 93 823 0 5 42 35 555 13 3	R a p 1 72 788 14 9 88 02 167 12 5	R a p 1 72 788 14 9 88 02 167 12 5	R a p 35 50 281 7 4	R a p 52 51 886 5 1	R 607 62	R 1 31 297 15 188 20	R 1 31 297 15 188 20	R 607 62	
Punjab	42	495	16 700	11 769	8 428	20 041	R 43 19 490 0 10 42 54 677 9 11	R a p 1 67 818 10 4 87 41 986 5 1	R a p 1 67 818 10 4 87 41 986 5 1	R a p 37 03 644 9 8	R a p 50 38 341 11 5	R 477 16	R 1 19 960 52 251 40	R 1 19 960 52 251 40	R 477 16	
Sind	6	105	7 470	4 360	3 000	8 890	R 21 75 794 9 5 16 23 639 5 0	R a p 8 4 214 8 10 38 83 648 7 3	R a p 8 4 214 8 10 38 83 648 7 3	R a p 14 29 321 13 5	R a p 24 54 326 9 10	R 1 471 66	R 4 09 054 50 277 95	R 4 09 054 50 277 95	R 1 471 66	
Behar	19	400	11 177	5 097	3 126	13 148	R 19 85 171 2 4 17 82 753 13 7	R a p 7 4 710 8 5 38 42 635 8 4	R a p 7 4 710 8 5 38 42 635 8 4	R a p 15 90 195 4 5	R a p 22 52 440 3 11	R 692	R 1 18 549 47 171 31	R 1 18 549 47 171 31	R 692	
Central Provinces	28	348	9 987	4 848	3 467	11 368	R 19 22 339 11 6 16 42 965 15 8	R a p 7 1 866 0 4 36 40 171 11 6	R a p 7 1 866 0 4 36 40 171 11 6	R a p 14 06 214 10 10	R a p 22 33 957 0 8	R 406	R 79 784 17 196 51	R 79 784 17 196 51	R 406	
Eastern Bengal	10	272	8 719	4 954	1 962	11 711	R 14 37 953 5 3 16 18 499 0 6	R a p 6 3 216 7 4 31 19 668 13 1	R a p 6 3 216 7 4 31 19 668 13 1	R a p 10 51 313 12 2	R a p 20 68 355 0 11	R 1 171 10	R 2 06 835 50 176 61	R 2 06 835 50 176 61	R 1 171 10	
Burma	33	97	7 834	11 001	7 622	11 213	R 14 35 602 12 10 23 34 710 3 1	R a p 50 746 0 0 38 21 058 15 11	R a p 50 746 0 0 38 21 058 15 11	R a p 20 23 101 10 9	R a p 17 97 957 5 2	R 339 78	R 54 483 54 160 34	R 54 483 54 160 34	R 339 78	
Oudh	14	226	6 207	3 038	2 135	7 110	R 12 74 227 14 5 11 26 431 7 7	R a p 47 367 1 1 24 48 026 7 1	R a p 47 367 1 1 24 48 026 7 1	R a p 10 43 647 15 5	R a p 14 04 378 7 8	R 597 85	R 1 00 312 71 197 52	R 1 00 312 71 197 52	R 597 85	
Assam	12	147	6 368	2 994	1 988	7 774	R 10 24 485 5 2 8 77 483 0 4	R a p 38 593 14 9 19 40 562 4 3	R a p 38 593 14 9 19 40 562 4 3	R a p 7 5 4136 9 11	R a p 11 86 425 10 4	R 614 50	R 58 868 83 160 89	R 58 868 83 160 89	R 614 50	
Central India	11	113	2 596	1 814	1 418	2 992	R 6 74 510 15 6 5 60 2 8 9 8	R a p 23 144 3 0 12 57 033 12 2	R a p 23 144 3 0 12 57 033 12 2	R a p 5 7 5 421 10 7	R a p 6 82 512 1 7	R 272	R 62 046 54 228 11	R 62 046 54 228 11	R 272	
Rajputana	8	127	2 994	1 516	1 029	3 481	R 5 81 962 12 1 5 04 617 6 8	R a p 22 335 3 3 11 08 915 6 0	R a p 22 335 3 3 11 08 915 6 0	R a p 4 44 154 6 11	R a p 6 64 760 15 1	R 435 12	R 83 095 12 190 96	R 83 095 12 190 96	R 435 12	
Total of 1888-89	327	5 729	261 157	130 144	80 300	311 001	R 5 04 88 267 8 10 4 32 51 981 15 11	R a p 19 87 895 10 2 9 58 28 235 2 11	R a p 19 87 895 10 2 9 58 28 235 2 11	R a p 113 69 63 553 14 2	R a p 25 88 64 681 4 9					
Total of 1887-88	328	5 638	219 010	115 695	73 548	261 157	R 4 25 19 344 15 9 3 6 98 44 8 7	R a p 16 73 503 10 1 8 18 91 693 2 5	R a p 16 73 503 10 1 8 18 91 693 2 5	R a p 53 14 03 335 9 7	R a p 5 04 88 357 8 10					
Increase in 1888-89	Decrease 1	91	42 147	14 449	6 752	49 844	R 79 69 012 9 1 56 53 137 7 4	R a p 31 4 392 0 1 1 39 36 542 0 6	R a p 31 4 392 0 1 1 39 36 542 0 6	R a p 55 60 218 4 7	R a p 83 76 323 11 11					
Percentage of increase or decrease.	30	161	19 24	12 48	9 18	19 08	R 14 99	R a p 18 78	R a p 18 78	R a p 17 01	R a p 17 70	R a p 16 59				

(b) Excluding balance of dead accounts.

(c) E d l g 25 755 dead accou to

34 The statement below shows the number of Savings Banks accounts held by Europeans and Eurasians in comparison with the number of accounts held by Natives of India With the growing popularity of the Post Office banks it is inevitable that the proportion of accounts held by Europeans and Eurasians should become progressively smaller, and 88 per cent of the total number of accounts are now on behalf of Natives of India The greatest number of European and Eurasian accounts are still in the Bombay and Madras Circles —

Depositors
Europeans
and Native
of India

CIRCLE	NATIVE DEPOSITORS INCULCATED			EUROPEAN OR EURASIAN DEPOSITORS			TOTAL		
	OF LOCALITY			LOCALITY					
	Number of Accounts	Balance of Deposit	Amount of Interest	Number of Accounts	Balance of Deposit	Amount of Interest	Number of Accounts	Balance of Deposit	Amount of Interest
		R P	R P		R P	R P		R P	R P
Bombay	63,916	1,66 57,909 3 0	5 91,384 5 3	6 106	17 06,265 8 10	60,832 14 11	70,022	1,83 64,174 11 10	6,52 217 4 2
Bengal	65,037	88 58 179 13 7	2 97,326 11 3	4,363	8 01,586 6 10	21 328 13 7	69 400	96,59 766 4 5	3 18,855 8 10
Madras	38 934	44,68,628 0 8	1,50,892 5 0	7 472	13 36 770 12 2	46,329 0 1	46 406	58 05,368 12 10	1 97,221 5 1
North Western Provinces	23 514	42 49,391 11 1	1,38,532 14 10	4 391	10,02 494 10 0	34 255 15 11	27,905	52,51,886 5 1	1 72 788 14 9
Punjab	15,853	40 24 490 5 11	1,30,587 9 7	4,189	10 13,861 5 6	37,231 0 9	20 041	50,38,341 11 5	1,67,818 10 4
Sind	6 712	16 90 022 9 10	58 232 14 7	2 118	7,64,304 0 0	25 981 10 3	8,830	24,54,326 9 10	84,214 8 10
Behar	12,033	20 09,916 13 8	66 473 4 8	1 115	2,42 523 6 3	8,237 3 9	13 148	22,52 440 3 11	74 710 8 5
Central Provinces	9,588	17 46 807 6 0	56,596 15 4	1 780	4,87 149 10 8	18,269 1 0	11,368	22 33 957 0 8	74,896 0 4
Eastern Bengal	11,522	19,94,860 15 0	59 927 6 10	189	73 494 1 11	3,289 0 6	11 711	20,68 355 0 11	63,216 7 4
Burma	8 608	11,95 276 11 8	30 747 12 2	2 605	6 02,680 9 6	19,998 3 10	11,213	17,97,867 5 2	50 746 0 0
Oudh	5 956	11,26 740 3 0	37 568 3 0	1 154	2,77 638 4 8	9,800 14 1	7 110	14,04 378 7 8	47,367 1 1
Assam	6,937	10 71 725 5 11	34 762 13 3	437	1 14 700 4 5	3,831 1 6	7 374	11,86,425 10 4	38,593 14 9
Central India	2 365	5 16 994 6 5	17 696 10 3	627	1 65 517 11 2	5 447 8 9	2,992	6 82,512 1 7	23 144 3 0
Rajputana	2 721	4 71 098 6 4	15,822 13 3	760	1 93 682 8 9	6,712 6 0	3 481	6 64 760 15 1	22,335 3 3
TOTAL	273,696	5,00,82,032 0 1	18,86,350 11 3	37 305	87,82,649 4 8	3 01,544 14 11	311,001	5 88,64 681 4	19 87,695 10 2

35 The statement given below shows the depositors classified according to certain broad distinctions of occupation The professional classes are still the great supporters of our banks, the number of accounts held by them at the end of the year being 136 899 out of a total number of 311,001 The highest increase in the year was under the head of industrial occupations, and there was an increase of nearly 1,000 in the number of accounts belonging to the agricultural classes but the total number was only 3,859 Nothing, however, but very general conclusions can be safely founded on this return Except under the head of professional classes, the figures vary much from year to

Depositors
according to
occupation

year and from circle to circle, while the heading Indefinite covers a third of the total number of depositors

POSTAL CIRCLES	CLASS I PROGRESS		CLASS II DOMESTIC	CLASS III COMMERCIAL	CLASS IV AGRICULTURAL	CLASS V INDUSTRIAL	CLASS VI INDEFINITE	TOTAL
	A Having fixed	B Having variable						
Bombay	23 820	4 766	5 077	4 113	510	2 114	29 622	70 022
Bengal	21 802	8,476	4 685	2 582	961	3 510	27 384	69,400
Madras	16 772	3 661	5,403	2 930	1 143	1 597	14,900	46,406
North Western Provinces	10 563	2,716	4 708	857	363	585	8 113	27 905
Punjab	8 767	1 686	2 493	651	133	443	5 868	20 041
Behar	5 520	1 108	930	286	259	100	4 945	13,148
Eastern Bengal	3 603	2 009	708	243	149	389	4 610	11 711
Central Provinces	5,483	451	1 281	380	81	156	3 536	11 368
Burma	2 598	401	5 923	432	58	505	1 296	11 213
Sind	3 177	403	1 829	216	13	326	2 866	8 830
Assam	2 547	406	1 686	163	80	160	2 326	7 374
Oudh	2 808	521	1 421	181	81	243	1 795	7 110
Rajputana	1 495	122	407	129	9	241	1 018	3,481
Central India	940	218	675	77	13	164	905	2 992
Total of 1888-89	109 955	1 26 944	37 286	13 240	3 859	10 538	109 184	311 001
TOTAL OF 1887 88	96 481	21 127	30 550	10 188	2 895	6 149	93 707	261 157
INCREASE IN 1888 89	13 474	5 817	6 736	3 052	964	4 384	15 417	49 844
PERCENTAGE OF INCREASE	13 96	27 53	22 04	29 95	33 29	71 29	16 44	19 08

ment
vern
ties

36 The power of purchasing Government securities through the Post Office is now limited to *bond fide* depositors in the Post Office Savings Banks, and this rule, introduced in 1886, led last year to a falling off in the number of investments as compared with the results of 1886 87. During the year now under report there has been an increase on last year's figures. The total sum invested was Rs. 3,55,000 as compared with Rs. 3,33,300 in 1887 88, and the balance in the hands of the Comptroller General at the end of the year was Rs. 4,04,500, as compared with a balance of Rs. 4,06,700 at the end of the preceding year. The total number of transactions was 504, of which 481 were purchases, and 23 were sales of Government papers and the whole of these, with the exception of 35 cases, related to sums not exceeding Rs. 1,000.

Section VII—Insurance and Value-payable System

nce
ss

37 The progress of the insurance business of the Post Office since it was

YEAR	VALUE			INCREASE
	Letter	Parcels	Total	
1877 78 last quarter being the commence- ment of the system	R	R	R	R
1878 79	6,66 320	18 60 191	25 26 511	13 230
1879 80	89 71 775	2 81 21 219	3 70 92 094	1 23 556
1880 81	1 63 35 058	5 34 34 161	6 97 69 219	1 97 790
1881 82	1 57 37 428	6 70,26 524	7 87 59 952	2 01 046
1882 83	1 79 69 808	5 85 53 413	7 65 23 221	1 90 980
1883 84	2,30 67,342	5,95 70,924	8,26 38 266	1 99 841
1884 85	2 21 16 868	6 04 08 142	8 25 25 010	2 06 839
1885 86	2 30 06,964	5 52,14 744	7 82 21 708	1 93 579
1886 87	2 21 78 613	4 75 99 871	6 97 78 483	1 69 945
1887 88	2 35 74,205	5 26 06,770	7 61 80 975	1 80 274
1888 89	2 43 93,295	5 29 89 032	7 73 83,227	1 81 494
Percentage of increase as compared with 1887 88	2 52 60,226	5 39,34,694	7 92 15 020	1 99,628
	3 55	1 82	2 37	8 96

NOTE.—The average value of insurance effected on each article was Rs. 330½ in the case of letters and Rs. 356 in the case of parcels.

45,770 letters and parcels of an aggregate value of Rs. 2,33,63,292 were insured,

first undertaken is shown in the marginal statement. The number and value both of insured letters and of insured parcels increased during the year notwithstanding the competition of the money order and value payable systems. The largest increase came from insurance business, on the whole, was realised in the Bombay Circle where

but the number of transactions was largest in Madras where 50,170 letters and parcels of the aggregate value of Rs. 1,68,94,911 were insured. In Bombay the greater part of the insurance work of the year was in connection with parcels, of which 37,461 were insured as compared with 8,309 letters, while in Madras the number of letters, 23,821, was nearly as large as the number of parcels, 26,349. Bengal stands second on the list with 18,139 letters and 20,938 parcels, and 41 per cent of these letters and 71 per cent of the parcels were insured at the post offices of Calcutta. In Burma the value of insured parcels fell off during the year by nearly 13 lakhs, which was due to the action of the Local Government in putting a stop to the improper transmission of rubies through the post with a view to evade duty.

38 There were 29 claims for compensation made during the year as compared with 28 in 1887-88 and 43 in 1886-87, and in 23 cases the liability of the department was admitted. In 15 of these 23 cases the loss occurred through fraud or neglect on the part of servants of the Post Office, in one case an insured parcel of small value was lost with other mails owing to the foundering of a mail boat between Barisal and Bhola in Bengal, and the remaining

Claims for compensation 110

Losses by accident or by departmental neglect or fraud	1887-88	1888-89
	R a p	R a p
Losses by accident or by departmental neglect or fraud	14 002 10 0	11 974 7 0
Losses by highway robbery in British territory		4 244 4 0
Losses by highway robbery in Native States	11 221 0 0	
Value of property recovered	25 223 10 4 938 7 8	16 218 11 0 5 422 4 0
Claims not preferred or not entertained	20 285 2 4	10 796 7 0
TOTAL	20 285 2 4	10 796 7 0

seven cases were due to mail robberies in British territory which will be dealt with further on. A summary of the year's results in comparison with those of the previous year is given in the margin, from which it will be seen that the amount actually paid as compensation was Rs. 10,796 7 as compared with Rs. 20,285 2 4, the amount similarly

paid in 1887-88. The insurance fees realized during the year amounted to Rs. 1,99,928, or nearly two lakhs, and the compensation, therefore, came to 5.40 per cent of this sum. In six cases the liability of the Post Office was denied. In two of these it was found that the articles said to have been abstracted were never really enclosed, and in two others property had been removed by dishonest agents before the parcels were posted. The other two cases were deliberate attempts to defraud the department, one of which was a very serious one. A tahsildar in the Madras Presidency posted a parcel declared to contain diamonds and rubies of the value of Rs. 65,000. The parcel was refused by the person to whom it was addressed, who was a brother of the sender, on the ground that he had not been advised of the despatch to his address of such a valuable article. It was therefore returned to the sender who declined to take delivery, because he alleged that one of the seals had been defaced. The parcel was then opened in his presence at the post office at which it was originally posted, and was found to contain only copper coins. The sender claimed the value for which he had originally insured the parcel, but the results of a very careful enquiry showed that the case had been a deliberate attempt to defraud the Post Office, and the tahsildar was subsequently dismissed by the Madras Government. He has since then instituted a suit to recover the declared value of the parcel which will be defended.

pay
181

39 The development of the value payable business since the introduction

Value payable system.	Number of articles sent under the value payable system	Value declared for realization	Commission
Year		R	R
1877-78 (from the commencement of the system in December 1877)—4 months	413	6 721	195
1878-79	7 408	1 32 109	3 942
1879-80	25 589	3 43 857	11 498
1880-81	49 389	5 76 574	13 413
1881-82	99 416	10 80 543	19 838
1882-83	174 301	16 86 098	32 568
1883-84	287 377	28 08 873	53 450
1884-85	338 930	34 35 045	65 571
1885-86	436 115	45 3 803	85 530
1886-87	596 296	58 78 016	1 17 247
1887-88	775 928	76 02 734	1 50 708
1888-89	999 731	92 67 984	2 04 015
Increase per cent in 1888-89	28 84	21 90	35 37

of the system in 1878-79 is shown in the marginal table, and it will be seen that the characteristic progress of this branch of Post Office work has been well maintained during the year under report. The number of articles of all classes sent through the post as value payable rose to nearly ten lakhs, an in-

crease of nearly 29 per cent over the results of last year while the commission amounted to more than two lakhs showing an increase of 35½ per cent over the realizations of the preceding year. Nearly half the business of the year was transacted in the Bengal Circle, which, so far as the value payable system is concerned, practically means Calcutta. Out of the 999 731 articles sent as value payable, 481,742 originated in the Bengal Circle, and out of this total, 466,909 were posted in the Calcutta General Post Office and its sub offices. The total amount declared for realization on the entire number of articles posted under this system was 92½ lakhs, and a sum of 45½ lakhs was paid to the tradesmen of Calcutta.

40 In the statement in the margin details are given regarding the different

	Number	Value	Commission	Average value of article	Average value of article
		R	R	R a p	Annas
Value payable parcels and Railway receipts	426 705	50 02 533	96 256	11 11 7	4
Value payable registered letters and registered packets	108 230	24 21 246	38 915	22 5 11	6
Value payable unregistered packets	464 796	18 44 205	68 844	3 15 6	2
TOTAL	999 731	92 67 984	2 04 015	9 4 4	3

classes of value payable business. The increase in the total number of articles sent under the value payable system was chiefly due to the increase in the number of unregistered packets which rose from 311,120 in 1887-88 to 464,796 during the year under report—an increase of

49 per cent. There was also a material increase in the number of value payable parcels. The number, however, of registered letters and registered packets is gradually decreasing. There has been no great variation in the average value of each class of article, though with a decrease in numbers there is an increase in the value of the letters and registered packets, but the average value calculated on the whole business of the year in all classes is only Rs 9 4 4. It was mentioned last year that an abuse of the value payable system had grown up in connection with unregistered book packets which were posted in large numbers to persons who had not ordered them. This abuse not only caused annoyance and loss to the public but tended to discredit the whole system, and special measures were taken during the year under report to put a stop to it. It was decided, with the approval of Government, that the money order commission on unregistered packets should be paid in advance by the sender, and should not be refunded if the packet was refused, and also that all value-payable articles should be accompanied by a certificate that they were sent in execution of a *bond fide* order.

This latter safeguard was introduced at the suggestion of the Committee of the Trades Association, Calcutta, who were specially consulted on account of the great importance of the value payable system to Calcutta, and special thanks are due to that body for their assistance in dealing with a question that was not without difficulties. The new procedure came into force on the close of the year under report, and its results will have to be dealt with hereafter.

Section VIII—Miscellaneous

41 The usual statements to show the position of what are known as the old and new security funds of the Post Office are given below. The new fund was created in 1883, and has now a balance of **₹2,75,617**. The annual subscriptions from Post Office servants have been credited to this fund since its formation but such charges as have to be met by the Security Fund are decreed entirely against the Old Fund. The balance at credit of that fund was **₹2,16,913** in 1883 and has now been reduced to **₹81,045** —

Old Fund

RECEIPTS		CHARGES	
	₹		₹
Balance of 1887-88	1 00 073	Sums decreed against the fund	16 541
		Payments on account of returnable refunds to subscribers	1 333
		Rewards to persons who gave information leading to important results in Post Office robbery cases	132
		Cost of establishment	1 022
		TOTAL	19 028
		BALANCE at credit	81,045
	1 00 073		1 00 073

New Fund

RECEIPTS	AMOUNT OF SUBSCRIPTION			CHARGES	Amount
	First half year	Second half year	TOTAL		
	₹	₹	₹		₹
Balance of 1887-88			2 06 860	Refund on account of excess realization	227
Interest on above at 4 per cent from April 1888 to March 1889			8 274	Advance for stock notes	125
Imperial District	18 614	18,640			
	2 196	2 272			
TOTAL	20 810	20 912	41 722	TOTAL	352
ADVANCE for stock notes			19 113	Closing balance	2 75 617
			2,75,969		2,75 969

Aints

42 The number of complaints made by the public to the heads of the various postal circles during the year was 6,961, as compared with 8,095 last year. The decrease must be attributed, in some measure, to the exclusion from the returns of nominal complaints which prove to be merely enquiries, though this change in classification was also in force last year, but it should also be mentioned that a marked falling off in complaints in Burma was due to the fact that there was much less cause for complaint owing to the improved administration of the Post Office in that circle. Apart from the complaints referred to in this paragraph, there are, of course, numerous petty complaints as regards delay in delivery, the missending of letters, and so on, made direct to postmasters and Post Office superintendents, but it may be taken as certain that the complaints which reach the heads of postal circles include the serious complaints of the year of all kinds. That the complaints on the whole should be so few is remarkable, when it is remembered how largely the use of the Post Office enters into the daily life of most classes of the community, and what a mass of small business transactions in the aggregate a year's report comprises. But it cannot be repeated too often that the Post Office derives the greatest assistance from complaints if only facts can be given and during the year under report, as in former years, cases of systematic fraud on the part of servants of the Department, of neglect of duty and even of defective procedure have been brought to light by complaints. The Department is necessarily one of routine, and enquiries are apt at times to lose themselves, but the importance of making them an effectual means of fixing responsibility, so far as this can be done, is being constantly insisted on. While, however, there is a full recognition on the part of the Post Office of the advantages to be derived from well founded complaints, it has also to be said that reckless and ill founded complaints show no tendency to diminish. The following extract from the report of the Post Master General, Madras, brings together a number of characteristic instances of the difficulties to be faced in making enquiries which occurred in that circle during the year —

' No 5 in the appendix was a case in which a student of the Madras Christian College named Rama Row succeeded in obtaining fraudulent possession of a registered letter containing two Government Currency notes of the value of ₹100 each, which was addressed to one Bheema Row another student of that college. Bheema Row had informed Rama Row and other fellow students that he was expecting this remittance, and it so happened that when the registered letter arrived many of the students of the college had dispersed owing to a disturbance that had taken place. Rama Row however, was still in his place, and he told the postman who came to deliver the letter at the college that Bheema Row was living at a certain house within the delivery of another post office in the town. This was really his (Rama Row's) own address and when the registered letter was brought there for delivery, he personated Bheema Row and obtained possession of it. He was traced to a remote station in North Mysore where he was identified by the postman who had delivered the letter to him. He was arrested and brought to Madras, tried at the High Court Sessions found guilty, and sentenced to eighteen months rigorous imprisonment.

' Case No 13 in the list was a reckless charge brought by a newspaper against the Hyderabad post office in June 1888. It was stated that certain original documents of great importance in connection with the "Deccan Mining" case had been sent in a registered letter to the address of H. H. the Nizam's Minister and it was asserted that the letter itself had been delivered but that the enclosures had been abstracted therefrom by "some scoundrel" in the Hyderabad post office. On inquiry it was found that the letter had been duly delivered in good condition in the Minister's office, and that the acknowledgment had been returned and delivered to the sender. The entire letter had disappeared after delivery. This case illustrates the inclination that is so often observed to throw the responsibility for all losses on the Post Office.

"No 36 was an absurd case in which it was alleged that Government currency notes to the value of Rs. 9,920 had been abstracted from an ordinary parcel posted at Proddatur in the Cuddapah District and delivered in Bombay. The sender was an agent of the firm to whom the parcel was addressed and his object was to cheat his employers, but it is not likely that they have accepted his ridiculous story, as the parcel was delivered in perfect condition.

'In case No 55 it was alleged that two currency notes had been abstracted from a registered letter posted at Mangalore for delivery at Bhavaní in the Coimbatore District. The letter was delivered in perfect condition but on being opened was found to contain only a piece of blotting paper and as this bore the impression of the date stamp of the office of posting it was clear that it was in the cover when the letter was presented for registration. The conclusion therefore arrived at, in which the sender himself concurred, was that the original letter containing the currency notes had been stolen by the servant to whom it was given to be posted he having substituted a new letter entirely—the one which actually passed through the post office.

43 The statement below shows the number of complaints received during the year regarding ordinary and insured parcels, registered and insured letters and value payable articles of all kinds or in other words the classes of mails which are carried by the Post Office under special safe guards. There were 213 complaints as compared with 264 in 1887-88 regarding registered letters and ordinary parcels in about half of which enquiry showed that no blame attached to the Post Office. The number of cases regarding insured articles was not large, and it has already been shown that some of them were deliberate attempts at fraud and it may be fairly claimed that the complaints regarding value payable articles are exceedingly few regard being had to the enormous mass of transactions under that head —

Complaints regarding special classes of articles.

	1888-89			TOTAL	
	Registered letters and value payable articles	Registered letters and insured parcels	Value payable registered articles	1888-89	1887-88
I—Cases in which enquiry showed either that no loss occurred or that the loss had not occurred through the fault of postal officials	105	13	17	135	167
II—Cases in which the postal establishment was proved to be in fault or in which there was strong ground for believing it to be so	66	17	9	92	112
III—Cases in which no definite conclusion was arrived at	42	1	2	45	58
TOTAL	213	31	28	272	337

44. The offences punishable by law which were committed by servants of

	1887-88	1888-89.
Number of legal convictions	150	166
Number of cases punished departmentally	92	67
TOTAL	242	233

the Post Office during the year are shown, according to postal circles, in Appendix VIII, and a summary of the results is given in the margin. The total number of offences was 233 as compared with 242 in 1887-88, and the largest number which occurred in any one circle was 34 in the North-Western Provinces. Nearly a third

Offences by servants of the Post Office.

of the entire number, or 75 in all, related to the money order business of the Department. The money which passed through the Post Office during the year on account of this business was 13 crores of rupees, as stated in paragraph 22 of this report, and the total loss after deducting recoveries amounted to ₹7,379-13 8. Of this sum, ₹5,925 14 1 were charged against the Post Office Security Fund, and ₹1,453 15-7 were still unadjusted at the end of the year. In 36 of these cases, postmen and village postmen misappropriated money, which had been entrusted to them for the payment of money orders amounting in all to ₹3,758 2 0. In this respect the delivery staff of the North Western Provinces and Bengal shows worst, while in the Punjab, as last year, there was only one case of misappropriation by a postman. In 19 cases money was taken by branch postmasters, who were not regular servants of the Department, and in the remaining 20 cases clerks and postmasters of small offices were in fault. There were 13 instances of fraud in connection with the Savings Banks business involving a total loss of ₹4,908 5 8, of which ₹1,344 8 0 was recovered and ₹2,414 decreed against the guarantee fund, while a sum of ₹1,149 13 8 was pending adjustment at the end of the year. Of the Savings Banks misappropriations, seven were committed by branch postmasters, two of whom were not regular servants of the Department, and seven occurred at sub offices and head offices. In the first seven cases the amounts embezzled were small, but there were two serious cases in Burma—two in Madras, one in Bengal and one in the North Western Provinces. At Meppady in Madras and at Migwe in Burma the postmasters committed suicide when their dishonesty was discovered, and in one other case an official died before a prosecution was entered upon. Apart from the cases in connection with money orders and Savings Banks, the offences generally were of a petty character.

ay
es of
il

45 There were 40 highway robberies of the mail during the year as

	1887-88			1888-89		
	Number			Number		
	British Territory	Foreign Territory	Total	British Territory	Foreign Territory	Total
Bengal	1		1	1		1
Madras				6		6
Bombay	1	4	5	3	3	6
N W Provinces	1		1	6		6
Punjab		1	1	2		2
Oudh				3		3
Central Provinces	1		1		1	1
Central India					6	6
Burma	10		10	5		5
Rajputana		3	3	1	2	3
Sind	1		1	1		1
TOTAL	15	8	23	28	12	40

compared with 23 in 1887-88, and the marginal abstract shows that every postal circle, without exception, furnished its quota. Of the total number, only 12 occurred in Native States or foreign territory, and the great increase was entirely in British territory. In Burma, only 5 robberies took place as compared with 10

last year, but Madras, Central India, and Oudh, in none of which was there a single mail robbery during 1887-88 account for 15 cases, and in the North Western Provinces the number has risen from 1 to 6. No general explanation of this epidemic of mail robberies can be given. In Madras, mail carriers were implicated in three instances, and there the knowledge that there was either money or articles of value in the mails no doubt led to the commission of the robbery, but in many cases there was nothing to tempt robbers in the mails and all the mail bags were not even opened in several of the robberies. In 14 cases the entire mails, in 15 the greater part of the mails, and in two others a small portion of the mails were recovered. It was only found possible to institute prosecutions in 17 cases and in 9 of these convictions were obtained. The

statement below shows the district or Native State in which each of the mail robberies occurred —

	BRITISH TERRITORY			PRINCIPAL TERRITORY		
	Name of District	Number of Libraries	Number of Attempts	Name of Native State	Number of Robbers	Number of Attempts
BENGAL	Bankura	1				
		1				
MADRAS	Malabar	1				
	Kurnool	2				
	Madura	1				
	Cuddapah	1				
	Nellore	1				
		6				
BOMBAY	Kanara	1		Gondal	1	
	Ahmednagar	2		Savanur	1	
				Baroda	1	
		3			3	
NORTH WESTERN PROVINCES	Aligarh	1				
	Kanpur	1				
	Agra	1				
	Lalitpur	1				
	Mau	1				
	Budaon	1				
		6				
PUNJAB	Cheena	1				
	Rohtak	1				
		2				
ODISHA	Saltanpur	1				
	Unao	1				
	Barabagarh	1				
		3				
CENTRAL PROVINCES				Hyderabad	1	
CENTRAL INDIA				Naga and Gwalior	1	
				Bharsa	1	
				Chwalor	2	
				Rajgarh	1	
				Rewa	1	
					6	
BURMA	Yemethin		1			
	Mandalay	1				
	Shan States	2				
	Pokoku	1				
	Thayetmyo	1				
		5	1			
RAJPUTANA	Ajmere	1		Mewar	1	
				Jaypore	1	
					2	
SINDH	Karachi	1				
	TOTAL	28	1		12	

46	There was no serious loss of mails such as occurred in the previous year when a mail tonga was fired upon on the highway between Wadhwan and Rajkot in Kathiawar, and insured parcels of the value of Rs 11,221 carried away. There were, however, a number of cases in which the mail robberies had been deliberately planned beforehand, and in eight instances various sums of money ranging from Rs 100 to Rs 515 were lost, though the greater part of this was recovered in three of the cases. The mail cart was stopped on the road be	Character of Mail robberies during year
----	--	--

tween Agar and Ujjain in Central India in November 1888 by a gang of robbers who had fastened a rope across the road, but fortunately there was nothing of any value in the mails. A similar case in almost every respect occurred in February 1889 on the road between Rewah and Sutna, and on this occasion also there was nothing of value in the mails, but the passengers in the mail tonga were robbed of Rs 900. In the case which is shown in the statement at the end of the preceding paragraph as having occurred in the Baroda Native State, the mail runner was found dead in a hollow by the side of the road with a blood stained spike, with which he had been murdered, beside him. His mail bag was missing and was never recovered, and no trace was found of the murderers. In the Bhorasa case in Gwalior Territory a mail runner and the armed foot man who accompanied him were both wounded, and the latter died from the effects of his wounds. In another case which occurred on the borders of the Gwalior State the runner and guard were also wounded, but neither of them fatally. On the other hand, some of the mail robberies during the year seem to have been quite unpremeditated. On two occasions runners carrying mails for and from Fort Stedman in the Shan States, Burma, met dacoits who opened the mail wallet, but carried nothing away, and the same thing happened in the case in the Kanara District of the Bombay Presidency. Among other cases it may be mentioned that the mail cart was stopped and robbed on the road between the Karachi Cantonment and the head post office, and that a trolly carrying mails was stopped at Gyobinthu in Burma by dacoits who, however, were put to flight by the appearance of a train before they had time to break open the mail bags. In the face of armed dacoits it cannot be expected that mail carriers should show fight, but, on the whole, they behaved exceedingly well in defending their mails. As already stated, one was killed under circumstances that are not fully known, and 26 were wounded or maltreated.

alties
year

47 Apart from the robberies of the mail, the year was remarkable for several acts of violence, and for a number of accidents by fire and water. On the 1st April 1888 the Branch Postmaster of Ghoraghat in the Dinajpur District Bengal was murdered by robbers who had broken into his office. The cash balance, however was kept at the police outpost in the village, and the robbers only succeeded in carrying away a small box containing postage stamps and cash of the value of Rs 18, which they afterwards dropped unopened on being accidentally disturbed. Unfortunately, no trace of the murderers has been found. On the night of the 27th February 1889 the Postmaster of Minhla, in the Thayetmyo District, Burma, was murdered and a sum of Rs 427 1 2 was stolen from his office. He was discovered with his throat cut on the following morning, and although there were strong suspicions against some of his servants, the police were unable to bring home the offence to any one. On the 8th July 1888 a boat of the Irrawaddy Flotilla Company was capsized at Yenungyaung in the Magwe District while in the act of landing mails. The sorter in charge of the mails escaped, but three passengers were drowned, and two mail bags lost. On the 22nd August 1888 a mail boat carrying the mails from Barisal to Bhola in the Backerganj District, Bengal, went down on the Ilsa River. Seven persons lost their lives and none of the mails were saved. On the 11th June 1888 six mail carriers were swept away by a flood while crossing a stream between Pyingauung and Kyatsakan in Burma. Two were drowned at the time, and two others died from the injuries which they received. Out of 28 mail bags only five were recovered and one of these was picked up a month after the occurrence on the banks of the river about a hundred miles below the scene of the accident. On the 10th August 1888 a packer of the General Post Office, Calcutta, who had taken the parcel mails for Cuttack on board a steamer in the Hooghly, lost his life by the capsizing of the boat in which he was returning. On the

11th December 1888 the Irrawaddy Flotilla Company's express steamer "Yoma" caught fire while carrying the English mails from Mandalay to Prome, and was burnt to the water's edge though the passengers and the greater part of the mails were saved. On the 8th April 1888 the village of Myohoung in the Akyab District was attacked and burnt by dacoits, and the Post Office records, cash and stamps which were kept at the police station were destroyed. On the same day the town of Kyaukse in the district of that name accidentally caught fire, and the post office with all other Government buildings was consumed. On the 2nd May 1888 the town of Myinmu in the Sagaing district was also attacked by dacoits who burnt down the post office. In addition to these no fewer than seven post offices in different parts of India were burnt down during the year, and one was blown down in a storm in the Pubna District. It may be added that two postmasters in Madras one postmaster in Burma and one postman in Bengal committed suicide on being detected in misappropriations of Government money.

48. The establishment of the Post Office of all grades is shown according to postal circles in

P t i o m i	887-88	888-89
Superintendents and Inspectors of Post Office	380	399
Postmaster Deputy and Sub Postmasters including Branch Postmasters	4,975	4,858
Extraneous Agencies such as Schoolmasters &c.	2,376	2,739
Clerks	5,003	5,879
Postmen and other servants	9,851	11,218
Road Establishment	12,171	12,203
Village Postmen	4,25	3,297
Signallers Clerks and other servants employed in Combined Offices	670	741
TOTAL	40,091	41,334

Staff
to postal circles in Appendix IX, and an abstract of this appendix, with the omission of heads of circles, is given in the margin. The total numerical strength of the Post Office has increased by 643 during the year, and

now stands at 41,334. The main changes of the year occurred under the head of postmen and village postmen, and have been already explained, in paragraph 6 of this report, as due to a new classification.

49. The charges incurred during the year on account of printing work done for the Post Office by private presses amounted to Rs 72,954, as compared with Rs 79,703 in 1887-88, and Rs 53,797 in the preceding year. There was an increase of some Rs 3,000 in the charges incurred in Bengal but the Railway Mail Service is the only circle which has any large dealings with private presses, and the reduction in the total charges of the year is due to the decrease in Railway Mail Service expenditure on printing. Last year as explained in the report, there were special reasons for an unusual expenditure by that circle.

Section IX.—Non Postal Branches of the Post Office

50. During the year under review, 77 new Telegraph offices were opened under the management of postmasters, and 11 offices which had previously been combined Post and Telegraph offices were closed. There was, therefore, an increase of 66 in the total number of combined offices of which only 14 were at places where there had previously been separate Telegraph offices, so that the actual gain to the public was 52 new offices. The greatest progress in this respect was made in the Madras circle, where 20 new offices were opened, while 12 were opened in the North West Provinces 9 in Bombay and 7 in Bengal. In Burma 17 new offices are shown as newly opened during the year, but 15 of these were transfers of an office from one place to another. The total number of Government telegraph offices of all descriptions at the end of the year was 797, and out of this total 552 were combined offices. During the year, 137 servants of the Post Office qualified as telegraph signallers, and 85 were still

under training at the end of the year In connection with the combination of Post and Telegraph offices, it may be mentioned that at five offices in Burma, at Goona in Central India, at Silghat in Assam, and at Guadar in the Persian Gulf, the Post Office work is done by a Telegraph Master

51 The statement given below shows the traffic statistics of the year according to postal circles The total number of messages shows an increase of nearly 18 per cent, and the total revenue an increase of 9 per cent over the figures of the previous year, while the total realizations exceeded the expenditure by Rs 30,435 By far the largest amount of traffic was obtained in the Madras circle, which has a marked superiority in the number of combined offices The Bengal circle stands second as regards the number of offices, but the revenue realized was less than in the Punjab, the North West Provinces, and Bombay

NAMES OF CIRCLES	Number of combined offices	Total traffic Post and Telegraph combined			Number of Messages			Revenue realized during the year (in lakhs of Rs)			REMARKS
		R	a	p	Set (in lakhs)	Received	Transit	R	a	p	
1 Madras	102	32 939	8	3	157 655	155 645	25 841	1 61 278	8	0	No —At the close of the year 93 had it been put in force the revenue at the end of 87 88
2 Bengal	80	17 102	3	0	66 308	62 966	24 945	73 197	9	0	
3 North West Provinces	76	26 204	14	4	80 503	96 487	15 137	82 552	0	6	
4 Punjab	72	23 62	0	2	89 008	93 288	22 141	91 980	8	0	
5 Bombay	55	24 609	9	10	70 618	84 754	9 608	76 505	10	3	
6 Burma	36	18 500	6	3	37 545	36 847	7 822	52 722	8	9	
7 Behar	15	11 400	8	7	27 041	35 177	30 572	31 218	6	6	
8 Assam	34	11 837	0	0	26 038	28 107	5 634	27 083	5	9	
9 Central Provinces	25	10 178	12	2	39 280	42 892	1 738	43 106	1	3	
10 Central India	13	5 832	0	0	19 586	24 315	12 595	22 229	8	9	
11 Sind and Baluchistan	0	6 786	1	0	31 838	14 165	330	34 174	15	9	
12 Oudh	6	1 318	9	6	38 8	5 180		4 182	14	0	
13 Eastern Bengal	5	1 006	6	5	7 054	5 122		7 050	11	6	
14 Rajputana	4	1 674	0	0	15 661	15 580		14 274	0	6	
Total for 1888-89	552	1 94 071	15	6	674 953	700 445	174 363	7 24 506	12	6	
TOTAL FOR 1887 88	480	1 70 294	12	0	572 512	596 622	200 273	6 63 08	4	3	
Increase (+) or Decrease (—)	+66	+17 777	3	6	+1 02 441	+1 03 823	—25 910	+60 798	8	3	
Percentage of Increase (+) or Decrease (—)	+13 58	+10 08			+17 89	+17 40	—12 93	+9 16			

52 In addition to the work done by combined Post and Telegraph offices, the Post Office also renders assistance to the Telegraph Department by booking at all other post offices (except some branch offices) any telegrams that may be tendered by the public and sending them by post to the nearest Telegraph office for onward transmission by wire During the year under report the number of receiving offices at which telegrams were booked was nearly the same as in the previous year, being 1,659 compared with 1,670, but the number of messages rose from 32,819 in 1887 88 to 36,540, and the revenue derived from this source for the Telegraph Department increased from Rs 30,638 2 to Rs 31,535 2

53 The only other Non postal branch of Post Office work is the Government carrying agency and passenger service between Umballa and Simla in connection with the conveyance of the mails on that line There are also branch lines of the carrying agency to the hill stations of Kasauli, Dagshai, Solon, and Subathu There was nothing special to call for any remark in the year's results, and the service between Umballa and Kalka will shortly have to be closed with the opening of the new railway from Delhi to the latter place.

Section X—Financial Results

54. The receipts and charges of the year according to the regular Accounts of the Post Office are given in detail in Appendix X under two main heads, Postal Service Proper and Non Postal Branches, and a summary of the results is shown in the statement below Under the head of Postal Service Proper the receipts of the year were 644,532 in excess of the receipts in 1887 88, there was an increase of ₹1,98,753 in the amount of commission and of postage realized in cash, there was an increase of ₹3,02,539 in the revenue derived from the sale of ordinary postage stamps, and of ₹87,691 in the revenue from Service Postage Stamps On the other hand the total charges of the year were only ₹23,752 in excess of the charges in 1887 1888, and the net revenue was ₹6,44,532 in excess of the net revenue realized in that year The Non Postal Branches of the Post Office are now limited to the Bullock Train and Passenger Service between Umballa and Simla, and in the accounts the deficit on the latter service is shown as a charge for conveyance of mails under the head of Mail Cart Charges, while against the Passenger Service the charges are shown as equal to the receipts

The amount of the subsidies paid by the Post Office for steamer services in Indian waters, including the service with the Persian Gulf and between Basra and Baghdad, is also shown as a charge under the head of Non Postal Branches, but these subsidies are paid on political, military and general considerations as well as on postal grounds, though they are debited entirely to the Post Office So far as the departmental accounts go, the results of the year are on the whole satisfactory There was a net revenue of 17 lakhs as compared with a net revenue of 11 lakhs only in the preceding year

	RECEIPTS		CHARGES	
	1887 88	1888 89	1887 88	1888-89
	₹	₹	₹	₹
1 Postal Service Proper	1 17 77,315	1,24,21,847	1,00,32,764	1,00,56,516
2 Non Postal Branches—				
(a) Bullock Train	1,04 861	1,06,808	1 52 872	1,52,809
(b) Passenger Service	1,99 900	2,14,959	1,99 900	2,14,959
(c) Mail Subsidies			5,80,406	6,07,640
(d) Contributions from Native States	11 220	11,215		
TOTAL	1,20,93,296	1,27,54,829	1,09,65 942	1,10,31,924

55 Appendix XI is a comparative abstract of the receipts and charges of the year, and in addition to the figures under the two heads of Postal Service Proper and Non-Postal Service, the details of which are given in Appendix X, includes under a third head the receipts and charges given in the margin, which form a credit or debit to the Post Office in the Finance and Revenue Accounts

REVENUE 1888-89	₹	CHARGES 1888-89.	₹
District post collections including zemindary dāk receipts in Bengal	60 570	District post establishments including zemindary dāks in Bengal	11 44 970
		Stores from England	4 76 460
		Payments under postal arrangements with Lords of the Treasury	3 75 000
TOTAL	60 570	Exchange on charges in England	3 96 170
		TOTAL	23 92 600

The total receipts for the year under all three heads amounted

to R1,28,15,399, and the total charges to R1 34,24,524 The deficit, therefore, as shown in the year's accounts, was R6,09,125 or six lakhs as compared with a deficit of 16 lakhs in 1887 88, and a deficit of 19½ lakhs in 1886 87 But the whole charges for District Post Establishments are debited to the Post Office under head III in Appendix XI, while the District Post income, with the exception of the zemindari post receipts in Bengal, is not credited as revenue, because it is derived from provincial rates, and is therefore shown under that head in the Finance and Revenue Accounts. As, however, the receipts necessarily cover the charges, the District post transactions may properly be excluded on both sides, and if this is done, the nominal deficit will be converted into a surplus of 4½ lakhs This surplus will be increased to nearly 8 lakhs if credit be taken for an agency charge on the Savings Bank work transacted on behalf of Govern

½ per cent on a balance of R5 04 88 357
A charge of 8 annas on each of 2 61 157 active accounts

TOTAL

R	a
1,89,331	5
1,30,578	8
3,19,909	13

ment by the Post Office at the actual rates, as shown in the margin, allowed by Government to the Presidency Banks

The results of the year, therefore, show that the Post Office is now working at a profit without any reference to the service which it performs for Government by carrying official correspondence at low rates It should be added that in Upper Burma the privilege of sending Service correspondence free, which had been allowed in the two previous years, was discontinued for the year under report

56 There are other indirect charges which are not shown in either the

	1887-88	1888-89
Cost of stationery supplied by the Superintendent of Stationery	R 2 28 935	R 1 76 714
Railway fre service estimated	1 72 988	1 64 890
Value of services rendered to the Post Office by the Government less	46 093	44,926
Rent of Government Buildings	3 26 938	3 42 310
Gratuities	10 664	3,477
Leave allowances paid in Great Britain	14 099	4 027
Pension (being the average of five years capitalized at 10 165 years purchase)	2 31 078	2,47 476
	10 30 795	9 83,820
Deduct—Share of Maru subsidies charged in the Finance Account which should have been borne by Military Political and other Departments	2 05 856	2 30,779
	8 24 929	7 53,041

Departmental Accounts or in the Finance and Revenue Accounts and which have always been excluded from a calculation of the net revenue of the year These charges are shown in the margin as amounting to 7½ lakhs, and to ascertain the financial position of the Post Office, on the

whole, the surplus of 4½ lakhs, as shown in the preceding paragraph, must be deducted from this sum The total results therefore, of the year when every thing has been taken into account, and without any allowance being made on account of Savings Bank work and service correspondence, will be a deficit of 2½ lakhs

Section XI —Notice of Post Office Officials

57 I have much pleasure in bringing to the notice of Government the special services during the year of Mr Farrer, Postmaster General, Madras, and of Mr Hynes, Deputy Postmaster General, Burma Mr Farrer has put new life into the whole postal administration of the Madras Presidency, and had exceptionally onerous work in connection with the arrangements for taking over the management of the Mysore posts, which were successfully carried out after the close of the year Mr Hynes has again done excellent service in bringing the posts in Burma into proper working order Among the officers whose names have been mentioned by the Heads of Circles, the following deserve special mention Mr Van Someren who was in charge of the field post office with the Hazara Field Force, and whose work during the expedition is spoken of in the highest terms by the Postmaster General Punjab, Mr N G Wait, of the Rail way Mail Service, who managed with complete success the special sorting arrangements for the same expedition, Mr V Kanakasabhai Pillai, Superintend-

ent of Post Offices, Madras, who carried out special enquiries regarding the introduction of the Revenue Money Order system into that Presidency, Mr G R Peter, Superintendent of Post Offices Madras, who was engaged in the investigation into the fraudulent claim for Rs65,000 on account of an insured parcel, and Mr Heysham, the Postmaster of Rangoon

SCHEDULE OF PRINCIPAL STEAM SERVICES

By the British India Steam Navigation Company

- | | |
|---|--|
| (1) Weekly communication between Calcutta Rangoon and Moulmein | Under contract with the Post Office for ten years from 1st May 1884 on an annual subsidy of Rs 39,000. |
| (2) Weekly communication between Calcutta and Rangoon <i>via</i> Chittagong Akyab Kyauk Phyo and Sandoway | |
| (3) Weekly communication between Rangoon and Mergui <i>via</i> Tavoy | |
| (4) Fortnightly communication between Madras and Rangoon touching at certain intermediate ports on the north-east coast of Madras | |
| (5) Weekly direct communication between Bombay and Karachi | Under supplementary contract with the Post Office from 6th May 1886 to 30th April 1894 on an annual subsidy of Rs 15,000 |
| (6) Weekly communication between Bombay and Karachi <i>via</i> the coast ports | |
| (7) Weekly communication between Karachi and Busrah <i>via</i> the Persian Gulf ports | |
| (8) Fortnightly communication between Madras and Bimlipatam <i>via</i> Masulipatam Cocanada and Vizagapatam | |
| (9) Weekly communication between Tuticorin and Colombo | Under contract for ten years from November 1884, with the Local Administration on a monthly subsidy of Rs 1,500 for the first five years and Rs 200 for the second period of five years subject to other arrangements if intermediately made |
| (10) Weekly communication between Kyauk Phyo Ramree and Cheduba | |

By the Asiatic Steam Navigation Company

- | | |
|---|---|
| (11) Four weekly communication between Calcutta and Port Blair with extensions to Rangoon | Under the control of the Military Department the consideration given being not in the form of subsidy but of guaranteed rates for the transport of Government stores Began to work for five years from 1st January 1888 and terminable thereafter by a notice of six months |
|---|---|

By the Irrawaddy Flotilla Company

- | | |
|---|--|
| (12) Weekly communication between Rangoon and Mandalay and intermediate ports with a monthly extension between Bhamo and Mandalay | Under contract with the Local Administration for five years from 1st July 1880 and to continue in force thereafter unless determined by six months' notice The monthly subsidy is Rs 2,500 towards which the Post Office contributes Rs 500 per mensem |
| (13) Semi weekly communication between Rangoon and Bassein and Bassein and Henzada | |

By the Euphrates and Tigris Steam Navigation Company

- | | |
|---|--|
| (14) Weekly communication on the river Tigris between Busrah and Bagdad | Under contract for ten years from the 1st May 1884 with Her Majesty's Secretary of State for India. Subsidy Rs 6,000 per annum steamers run in connection with line No 7 |
|---|--|

By Messrs Apcar & Co Calcutta and Jardine Matheson & Co Hong Kong

- | | |
|---|------------|
| (15) Fortnightly communication between Calcutta and Straits and Hong Kong the dates of departure being regulated primarily with reference to the Calcutta opium sales | No subsidy |
|---|------------|

By the Peninsular and Oriental Steam Navigation Company

- | | |
|---|--|
| (16) Fortnightly communication between Calcutta and Colombo touching occasionally at Madras | Non-contract lines maintained by the Company on its own account in connection with the China and Australian mail services The Post Office pays by weight for the conveyance of mails sent by these non-contract steamers |
| Fortnightly communication between Bombay and Colombo | |

By other Agencies

- | | |
|---|--|
| (17) By the River Steam Navigation Company —Daily communication between Dhubri and Dibrugarh on the Brahmaputra river | Under contract with the Local Administration from the 7th October 1883 to the 1st May 1893 Annual subsidy Rs 100,000 towards which the Post Office contributes Rs 30,000 |
| (18) By India General Steam Navigation Company —Daily communication between Naranganj and Silchar | Under contract with the Local Administration from 1st January 1887 to 31st December 1891 Annual subsidy Rs 40,000 during the 1st two years and Rs 30,000 during the succeeding three years towards which the Post Office contributes Rs 10,000 |
| (19) By Shepherd and Company's Steamers —Daily communication between Bombay and Goa | Under contract with the Local Government from 1st October 1886 to 31st May 1887 The monthly subsidy is Rs 880 towards which the Post Office contributes Rs 780 the Portuguese Government Rs 200 |
| (20) By Bengal Central Flotilla Company —Daily communication between Khulna and Barisal | Under contract with the Post Office from 1st July 1884 to 30th June 1889 Monthly postal subsidy Rs 350 of which the Imperial Post Office contributes Rs 183 terminable by six months' notice |

NOTE.—A service by sea worked by native boats is maintained by the Government of Ceylon between Point Calimere on the Indian side and Kankasanturai on the Ceylon side

NAMES OF POSTAL CIRCLES	EXISTING ON THE 31 ST MARCH 1888				TOTAL ON 31 ST MARCH 1889				CLOSED BY 31 ST MARCH 1889				INCREASES OR DECREASES			
	Post Offices	Letter Boxes	Village Postmen	Letter Boxes	Post Offices	Village Postmen	Letter Boxes	Post Offices	Village Postmen	Letter Boxes	Post Offices	Village Postmen	Letter Boxes	Post Offices	Village Postmen	
Bengal	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	
Madras	1 154	3 324	1 108	71	177	29	34	116	681	1 171	3 585	456	Increase 17	Increase 61	Decrease 652	
Bombay	1 132	1 090	511	165	224	59	12	176	16	1 282	1 138	554	150	48	Increase 43	
North-Western Provinces	1 227	1 003	749	90	74	31	67	18	154	1 250	1 959	626	23	56	Decrease 123	
Punjab	792	509	81	29	59	26	16	83	7	805	485	100	13	24	Increase 19	
Burma	716	347	350	90	72	11	89	46	68	717	373	293	1	26	Decrease 57	
Central Provinces	123	94	23	43	19	6	26	10	5	140	103	24	17	9	Increase 1	
Oudh	376	423	283	32	68	7	16	29	7	392	462	283	16	39	Nil	
Rajputana	294	133	250	4	25	14	1	29	102	297	158	162	3	25	Decrease 88	
Assam	209	153	94	15	8	6	8	3	4	192	104	100	11	8	Increase 6	
Behar	445	412	224	15	15	13	4	3	4	216	165	233	7	12	" 9	
Eastern Bengal	338	823	671	12	120	6	13	65	415	444	467	262	1	55	Decrease 409	
Central India	135	52	284	3	53	2	1	23	179	342	853	107	Increase 4	30	" 177	
Sind	141	78	31	26	6	4	22	11	6	139	47	29	4	5	" 2	
Railway Mail Service		67	66	10	27	6	5	7	4	146	81	68	5	20	Increase 2	
TOTAL	7 263	9 704	4 725	607	950	220	337	587	1 648	7 533	10 067	3 297	Increase 270	Increase 363	Decrease 1 428	

Appendix No II

Statement showing the distances over which Mails were conveyed by Railway Mail Carts Horses Camels Runners Boats and Steamers, during the years 1887-88 and 1888-89

[illegible]

Appendix

showing the estimated number of Letters Post cards, Newspapers Packets and Parcels received in the Oudh, Rajputana, Assam, Behar, Eastern Bengal, Central

	BENGAL		M. DEAS		BOMBA		N. W. PRO. INC.		PUNJAB		BURMA		CENTRAL PRO. INC.	
	Number given out for delivery		Number given out for delivery		Number given out for delivery		Number given out for delivery		Number given out for delivery		Number given out for delivery		Number given out for delivery	
	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
	16,884,352	17,399,821	22,779,911	24,189,305	25,629,158	27,080,324	13,424,967	14,239,667	13,467,878	14,313,030	4,145,149	3,958,854	5,389,772	5,780,921
	4,230,686	4,495,920	2,418,699	2,590,307	3,388,488	3,688,876	3,864,568	3,773,818	2,250,400	2,399,304	3,397,994	3,672,417	1,524,579	1,384,515
ed	898,538	934,908	1,000,230	1,060,750	807,438	67,600	625,919	698,460	478,583	470,821	349,728	48,000	284,987	285,320
	28,045	23,280	25,107	26,019	10,715	376	18,660	9	8,551	758	1,095	395	5,892	2,491
ryable	10,142	3,974	6,875	1,000	2,929	4,64	15,773	19,475	10,090	2,328	834	3,099	3,624	4,000
iviliged	777,421	798,333	7,928	8,734	1,721	1,330	1,380,534	1,410,804	1,154,756	1,242,799	824,027	477,576	545,701	460,800
	19,252,769	4,789,766	11,369,776	855,378	16,567,141	9,328,500	9,291,153	0,70,50	9,067,530	605,306	341,940	365,235	2,350,913	2,365,400
is	386,379	395,901	349,070	379,606	230,810	248,700	467,787	393,340	377,671	390,401	38,507	28,000	123,214	133,207
Total	26,432,805	28,723,815	37,956,794	4,083,48	46,529,301	50,96,368	29,087,371	30,463,706	26,815,688	29,428,776	8,899,274	7,667,269	10,228,682	0,918,400
	8,537,261	3,540,630	3,257,860	2,485,085	3,338,124	2,65,515	2,503,846	751,256	2,733,198	887,359	1,462,412	1,366,638	888,410	892,400
ter Pa ket	965,289	1,075,609	1,507,608	1,697,46	1,017,620	1,099,589	709,143	824,379	546,405	735,475	216,603	238,893	254,561	328,400
t red	21,952	29,409	16,712	20,935	13,844	040	10,794	280	12,045	8,276	10,663	4,823	3,702	4,201
up p yable istered	6,257	5,918	11,828	1,860	3,285	4,77	7,978	5,527	6,648	8,916	3,415	3,604	5,214	4,300
p yable egistered	119,920	66,257	62,519	95,800	35,874	76,859	58,530	9,054	41,532	70,836	13,636	26,254	20,949	27,000
	104,807	126,206	81,708	90,650	132,281	53,769	85,006	99,306	128,065	128,829	47,908	46,494	21,744	26,700
	54,515	29,704	47,137	44,243	35,796	42,658	37,178	41,660	37,308	32,264	26,278	29,200	15,639	16,300
	17,885	16,728	22,615	22,276	30,798	30,816	15,069	14,053	13,567	3,948	5,253	3,963	10,741	12,200
yable	80,512	76,441	54,776	63,719	22,708	31,416	62,628	59,260	65,338	26,080	38,116	42,470	19,884	26,400
T t l	41,320,972	43,810,767	43,029,355	46,896,655	51,159,650	56,977,900	32,668,438	34,584,403	30,377,724	33,387,749	10,732,837	9,410,728	11,468,826	12,248,400
Inland	1,308,997	5,590,909	672,151	736,964	554,008	68,874	740,207	800,308	432,865	463,863	284,064	288,085	246,688	299,800
nd Total	42,629,969	49,401,676	43,701,506	47,633,619	51,713,658	57,646,774	33,408,645	35,384,711	30,810,589	33,851,512	11,016,901	9,708,813	11,714,514	12,548,200
er of articles al vered	451,322	800,320	987,794	996,443	1,815,840	2,000,640	633,327	607,613	728,835	761,207	2,310,594	263,260	458,414	476,000
ivered	42,178,647	44,936,464	42,713,712	46,838,76	49,897,809	54,795,853	32,775,316	34,789,198	30,080,964	33,090,405	8,706,307	8,144,963	11,256,600	12,248,400
articles sent ur Offices	730,853	686,77	272,938	262,448	575,141	644,857	399,826	400,630	271,690	290,880	84,063	216,204	92,870	92,800
Total	42,909,822	45,623,236	42,986,444	47,900,062	52,472,950	56,440,800	33,175,144	35,190,328	30,352,644	33,681,287	8,790,360	8,361,167	11,349,470	12,340,200

I

ces under the Bengal Madras Bombay North-Western Provinces, Punjab Burma Central Province
d Sind Postal Circles during the years 1887 88 and 1888 89

	RAJ P TAN		A AM		BEN R		C TER BR G		CE TR L I D I		SIND		TOTAL	
n t c y	Number gl e fo d l	t	N mbe gl e fo del v ry	ut	N mber gl f d l v ry	t	N mber gl out for d l l ey		Numt given ut fo delivery		N mb gl en out f deliv ry		Number given out for delivery	
1888-89	1887-88	1888-89	1887-88	1888-89	1887-88	1888-89	1887-88	1888-89	1887-88	1888-89	1887-88	1888-89	1887-88	1888-89
087 243	3 735,740	3,879,585	1 967 741	014 800	4,806 737	5 03 447	3 360,471	3 607,298	1,837 071	1 664 869	3 782,900	4,036,098	124,185 086	120,232,41
56 007	679 989	683,489	691,517	73 877	2 293 921	30 247	901 159	887 303	533,838	507 703	530 580	595,497	28,098 537	27,684,00
226,081	91 144	95,803	58 583	62 780	253,623	243,064	75,633	89,946	47,346	51 908	101,887	24,182	4,699,036	5,007,22
2,007	1,538	990	1 799	268	4 119	3 233	2 764	2 477	1 147	252	521	365	106 944	09,00
5,084	3,156	4,041	5 475	6 900	12,801	8 067	1 825	320	1,408	64	1 460	1,626	78,580	100,00
43 34	19 971	2,48	81 421	3 008	455 233	458 44	170,502	83,178	115 757	103 425	04	5,668,594	5,424, 2	
871,216	1 408 378	635,982	935 078	1,066,2 7	2 499 337	855,265	2,832,322	3, 80 714	717,590	734,041	983,023	1,982,015	73,414,209	82,469,10
87 039	25 020	22 3 7	28 965	26 228	1,3 509	62 086	123,057	32 586	17,390	7 29	30,843	29,46	2,441 381	2,448 99
479 323	5 967 933	6 345,655	773 579	4,0 4,087	10 479,280	072,840	7 485 738	8,083,889	3,271,547	3,082 581	5 431,304	5,944,888	238,692,376	244,492,320
629,234	338 198	34 787	718 372	71 245	798,307	775 886	655 462	692,405	318,981	382,277	593 725	678,848	21,832,775	22,696 37
56 8-8	98 967	008	160 852	29 736	208 650	253,206	137 162	53,424	53,446	53,46	98,003	5 82	6 085,331	7 17 27
320	1 920	4,08	2 216	3 8	3 076	3,467	4 328	4 875	794	913	2,242	900	106,898	020,09
2,46	1 721	600	1,695	903	3,989	790	3,181	062	1 043	886	1 616	1,436	60 355	56,47
3,855	9 777	3,66	18 380	5 732	26 254	31 494	81 572	28,455	7,354	0,038	6 700	9,985	477,679	698, 92
32,686	19,581	3 843	11 784	3 7 4	25,315	28,602	12,821	3 792	8 447	0,220	16,425	7,889	716 298	797,62
9 777	20,872	3,440	12,905	14 887	16 425	7 676	9,972	0,818	4,964	6,779	8,578	533	333,727	226 76
8,246	20,844	9,788	1,520	2,755	5 389	4,119	2,477	3,496	4,536	4,224	3,028	4, 71	170 753	168,31
1 3 5	6,205	7,069	29 774	25,249	25 915	28 574	9 833	4,548	6,885	8 708	8,838	3,010	400 640	474,06
35 204	6 475,647	6,879,259	4 732,877	5,044 501	11 502,608	2, 5 663	8,382,321	9 017 820	3 677 818	3 530,307	6,171,368	6,800,205	268,880,227	269,007,424
49 320	106 773	2,559	172 277	89 726	366,533	370,980	251 688	290,530	109,656	112,545	138,417	128,076	5,512,395	6 36 792
00 906	6,582 420	6 991,918	4,905 154	5,234 38	11,949,141	2 6 5,243	8,003 784	4 3 7 321	3 787 474	2,642 822	6,309 785	6,961 281	274,308,622	293,024,221
171 237	143 184	139,282	148 972	188,835	298 466	29 1948	180,362	180,930	136 927	149,235	144,905	4 020	8,614,274	8,3 672
329,289	6 439,298	6,852,436	4 750 182	5,045,400	11,650 675	323 275	8 423 422	9,127,421	3,650 547	3,497,817	6,161,890	6,226,221	288 724,919	294,922,096
104,246	79 833	82,304			181 512	97,576					76,263	62,960	2,866,548	2,926,007
432,218	6,519,069	6 9241 42	4,756,182	5,048 400	11,832,187	22,500,871	8,423,422	9 127,421	3,650,547	3,497,817	6,211 143	6,226,221	290,650,988	297,961,222

SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH, 1, 1896

Appendix

Statement showing the number of Articles received at and disposed of by the Dead Letter Offices at Calcutta 1887-88

		CALCUTTA		MADRAS		BOMBAY		ALLAHABAD		LAWRANCE	
		Number		Number		Number		Number		Number	
		1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
From Post Offices	Registered Articles	1 961	848	3,178	3,435	5,098	5,395	1 181	1,314	821	
	Parcels	234	209	123	142	613	570	107	14	74	
	Letters	648 937	616 209	261,443	266,974	488,069	539,539	360,884	368 643	225,206	235
	Newspapers	51,871	43,446	20 671	24, 42	62,047	62,631	31,275	32,086	33,283	39
	Packets	27,850	24 445	7 513	7 735	19,314	36 871	6,379	10,396	12,386	1
Total		730,853	606, 77	272 938	268,448	575,141	644 567	369,828	400 630	271 680	290
From other Dead Letter Offices	Registered Article				6	400	608			26	
	Parcels					104	8				
	Letters	104 702	3,605	44 075	85,755	69,045	68,582	174 756	178,446	68,535	71
	Newspapers	25,213	30,669	4,104	5,468	27,569	28 901	12,269	21 89	17 222	1
	Packets	5 099	6 75	807	349	28 285	35,488	1 446	2,8 2	989	1
TOTAL		135 014	140,469	49,086	52,578	125,383	127,687	188 471	202,447	86,752	90
of Articles received in the Dead Letter		865,867	846,646	322,024	321,026	700 526	772 254	588,297	605 077	358,442	381
Articles transferred from other Dead Letter	Registered Articles	215	95	168	73	90	679	73	108	36	
	Parcels	46	33	10	6	11	7	28	38	6	
	Letters	230 685	8 61	42,300	39,837	122,532	34 346	106,436	99,621	62,552	62
	New papers	12,468	8,908	13,859	4 310	56 157	38,205	19,362	20 554	7,294	15
	Packets	15,836	4 162	2 507	5,045	33,504	52 393	3,885	5,838	9 004	9
Total		259 250	241,459	58,844	58 78	212,294	225,630	129 784	134 50	78 892	87
remaining to be disposed of		606 617	525, 87	263 180	263,245	488 230	546,624	458,513	468,918	279,550	293
In collection or returned to their owners	Registered Articles	287	65	28	36	285	264	41	62	95	
	Parcel	64	46	5	9	120	80	14	27	8	
	Letter	41 733	36,607	12 723	20 840	88,254	80 801	58,588	63,41	28,877	23
	Newspapers	2,057	2,638	1,028	1 44	2,958	3,573	2,391	2,722	1,389	1
	Packets	2,629	2 526	665	709	3,233	3,501	1 480	2,210	1,190	2
TOTAL		46,730	42 982	14 447	20,738	94,850	94 619	62,525	60,434	31 859	36
Returned to their owners	Registered Articles	1 350	1,323	2,567	2 798	3,943	3 926	861	707	492	
	Parcels	87	90	33	42	237	307	31	30	34	
	Letters	319 573	297 886	163,179	170,748	199,983	230,222	269 657	270,747	144,037	48
	Newspapers	62,559	61 32	9,888	3,972	30,443	43,674	20 457	28,284	41,822	40
	Packets	14 484	2, 26	2,501	2,722	10 781	9 382	1,619	2,341	2,671	4
TOTAL		398,053	372,626	178,188	180,282	245,287	287,511	292 425	302,918	188,856	294
Not disposable and not returned to their owners	Registered Articles	149	225	417	434	1,320	995	406	436	224	
	Parcels	37	40	85	75	349	284	34	37	28	
	Letters	161,648	167,200	67 318	70,904	146,345	163,030	100,948	93,399	58,276	61
	Newspapers		248		184	58	80	1 334	1,215	210	
	Packets		806	2 717	608	61	83	841	829		
TOTAL		161,834	168 549	70,565	74,225	148,093	164,494	103,563	95,566	58 735	62
GRAND TOTAL		606,617	525,187	263,180	263,245	488,230	546,624	458,513	468,918	279,550	293
Not disposed of by Dead Letter Offices for delivery to their owners or returned to their owners	Registered Articles	328	305	284	294	218	223	104	117	78	
	Parcels	2		3	12	1	1			1	
	Letters	39 794	39,853	27,405	30,008	28,992	41,626	26,168	24,315	15,160	170
	Newspapers	248	228	78	63	142	3	78	117	61	
	Packets	234	280	103	110	18	2	11	44	29	

J

Bombay Allahabad Lahore Nagpur Lucknow Abu Rangoon Dinapore and Karachi during the year

CR	L C R N		A B U		R N O		D R		K R H		T		P P t	
	N m b e		N m l		N m b		N t		N m b e		N m b e		P p t	
1887-88	1887-88	1887-88	1887-88	1887-88	1887-88	1887-88	1887-88	1887-88	1887-88	1887-88	1887-88	1887-88	1887-88	1887-88
790	352	504	134	98	298	443	959	900	611	599	15 458	16, 9		
22	29	8	25	4	168	3	4	3	15	5	1 415	34		
84, 297	92, 883	93, 283	73 587	76 206	77 530	797 783	170 654	88, 27	68 553	60, 805	2, 31 343	2, 676 255		
7 327	6 980	8, 449	3 346	4, 089	3 936	3, 46	6 946	5, 228	5 873	4 7 5	236 01	43 570		
7	1, 812	992	741	997	2 151	7 39	2 919	3, 308	1 211	236	82 414	88		
92 553	102 036	104 246	79, 833	82 304	81 083	6 224	181, 112	97 576	76 263	68 360	2, 866, 112	3 048, 667	7 33	75
40	18	4	4		9	20	113	8	16	3	616	867		
			3				7	6	1		117	7		
29 726	98 971	95, 469	47 219	44 8 9	4 879	74	127 157	38 4 5	12, 580	2, 78	782 321	839 46		
5 6	3 002	4 305	361	87	71	80	1, 322	736	176	46	91 885	4 29		
72	455	424	135	49	2	5	940	9 6	297	86	38, 100	50 67		
30 355	107 446	100 4	47 722	45, 255	4 961	66	120 830	4 9	17 070	3, 36	913 529	99 245	21 17	4
22, 908	204 482	204, 460	127 555	27 557	89, 014	28 090	311 351	338 767	89 333	8 596	3 780 074	4 043 7	100	
8	26	32	3	8	103	38	38	7		8	768	367		
5	14		7		70	9		1	3	6	192	30		
34, 223	41 086	40 70	31 961	29 359	32 561	09 69	55 511	58 351	38 782	32 7	782 601	868 8, 9		
5, 660	4 861	5 585	5 018	4, 642	2 817	8, 46	5 393	4, 307	4 384	3, 533	1 7 318	20 430		
9	1 151	56	503	544	1 733	6, 429	2, 101	808	803	454	71 288	99 63		
37 87	47 138	47 576	37 487	34 554	37, 284	24, 6	63 243	65 137	43 980	37 7	992 217	002 397	26 25	2
22 92	1 7 244	56 884	10 068	93 005	51 760	3, 974	228 108	73 30	45 353	43 884	2 787, 857	244 5 5	73 75	7
78	9	3	3	9	3	9	128	75	27	45	931	929		
7	4	3	5	3	14		1		3	3	242	4		
9, 648	15 287	7 334	24 105	4 356	7 209	22, 462	19, 519	7 830	8, 376	7 7 8	315 406	333 60		
940	719	802	704	353	106	942	878	527	856	5	13 810	6 3 9		
44	400	450	168	262	25	584	440	5 9	342	597	11 028	73		
10, 7 7	16 419	8 60	24 585	24 982	7, 357	4 028	20 966	9, 53	9 603	8 874	341 417	37 794	12 25	
568	120	3 7	87	53	160	76	727	557	443	434	11 120	3		
4	2	7	13	3	27	8	1	6	3		470	563		
56 584	103 123	99 39	53 962	57, 404	40 894	69, 040	143 287	75, 8	21 856	7	1 518 015	606 402		
1 243	4 382	6 367	385	28	1 084	1 054	1 997	071	694	568	175 055	98 006		
54	594	534	158	307	395	526	834	843	325	3 6	34 418	37 099		
58, 453	108, 228	106, 364	54 805	58 048	42, 560	70, 9 4	146, 846	9, 289	23 321	22 437	1 7 9 078	853 55	62 3	62
196	210	66	45	28	41	30	179	6	150	35	3 255	3 09		
7	9	8	8	7	57	55	9		7	4	628	56		
12, 968	32, 358	31 578	10 778	9 906	1 745	7 853	79 794	74, 549	12 1 9	040	697 592	707, 385		
						669		59	115	23	1 717	3, 044		
	122	267	47	33		325	314	54	38	55	4 170	3, 09		
12, 781	32, 689	3 029	10, 878	9 974	1, 843	2, 32	80, 290	74, 888	12 429	2, 573	707, 369	7 8, 70	25 37	22
22, 921	157, 344	156, 884	90, 068	92, 005	51 760	02, 974	228 108	73, 30	45, 353	43, 884	2 787 857	2 44 5 5	100	
105	9	26	7	1	7	37	167	131	64	75	1 343	1 386		
1						2					8	7		
6, 218	5, 032	5, 611	8, 110	8, 702	1, 248	437	27, 333	31 174	2 437	2, 597	189, 433	207 606		
1	1	1	2				28	68	3	15	634	530		
	1	3				24	18	52	3	0	427	902		
6, 325	5, 043	5, 631	8, 119	8, 704	1 255	520	27, 544	31 425	2, 507	2, 707	191 845	21 042	22	9

Post Class	ARTICLES RECEIVED FROM THE IMPERIAL POST OFFICE OR FROM THE DISTRICT POST OFFICE FOR DELIVERY BY THE DISTRICT POST OFFICE										ARTICLES POSTED IN THE DISTRICT POST OFFICE OR TO THE DISTRICT POST OFFICE										ARTICLES RE-DIRECTED BY THE DISTRICT POST OFFICE TO THE IMPERIAL POST OFFICE UNDELIVERED											
	P					U					P					U					P					U						
	Moved Orders	Registered Articles	Letters and Papers	Parcels	Tot	Letters and Papers	Parcels	Letters and Papers	Parcels	Tot	Registered Articles	Letters and Papers	Parcels	Letters and Papers	Parcels	Tot	Registered Articles	Letters and Papers	Parcels	Letters and Papers	Parcels	Tot	Registered Articles	Letters and Papers	Parcels	Letters and Papers	Parcels	Tot				
Provinces	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No			
	29 917	158 0	891 073	90 833	5 468	177 53	4 342	1 216 090	32 061	5/9	875	211 5292	852	170 499	618	11 761	1 090	9 012 420	310	690	18 523	372	37 654									
	357 0	99 011	1 698 048	96 427	8 930	386 407	6 449	2 311 044	12 754	18 33	885 16	16 567	627	162 991	1 009	1 095 346	2 898	21 971	30 013	3 081	1 326	64 717	600	133 539								
	14 700	20 166	933 450	64 068	1 086	228 654	162	1 26 796	456	2 12	5 634	1 104	12	68 070	18	4 8 06	510	4 062	20 58	972	162	27 162	108	53 380								
Provinces	124 119	56 354	1 341 828	52 769	12 699	526 550	12 05	2 126 572	15 649	15 610	980 3 25 159	2 85	476 02	6 250	1 563 909	5 950	5 384	23 610	2 490	742	65 065	837	104 285									
	31 780	55 560	697 505	6 654	2 428	263 241	1 973	1 059 121	3 512	12 033	309 55	1 608	250	168 173	534	405 15	1 200	6 396	17 254	357	227	28 149	78	53 661								
	2 686	6 598	193 428	41 831	1 436	14 386	3 567	394 758	8 590	4 207	152 097	3 328	2 497	106 361	696	2 78 6	252	6 630	1 014	96	11 903	235	20 139									
	2 638	28 339	218 596	16 834	1 919	80 104	1 638	50 438	5 316	12 360	205 3	0 444	307	61 516	1 562	296 042	2 4	3 885	7 03	560	222	15 60	60	27 666								
ana	80 656	19 545	313 734	1 110	5 318	258 483	1 428	749 274	5 282	2 934	136 720	1 00	246	12 381	612	274 411	2 898	1 707	7 894	408	126	19 742	132	32 907								
	468	2 760	33 780	2 538	84	8 421	19	48 072	516	966	28 404	184	12	6 474	18	38 1/2	6	210	764	42	6	1 122	6	2 156								
	5 772	3 264	153 774	26 004	1 724	47 17	2 376	259 886	4 958	1 55	117 215	5 54	408	41 358	19	182 910	198	162	4 950	1 03	162	8 622	174	15 300								
	36 240	13 806	319 662	22 206	2 154	198 348	1 704	594 120	21 750	6 47	310 952	8 610	462	231 512	1 200	580 668	2 340	1 536	9 076	666	120	38 400	96	52 164								
Bengal	2 796	1 548	147 360	9 534	780	28 776	732	191 526	9 216	1 242	141 534	2 53	156	35 100	276	190 056	162	120	2 550	492	42	4 104	60	7 530								
	5	8	1 577		1	63		1 654	17		1 740					1 797						6	8									
1888-89					367 553	323 035	7 004 675	441 794	42 787	2 349 231	37 042	10 566 117	159 595	93 677	4 519 711	88 844	8 205	1 635 778	12 815	6 558 825	17 530	46 765	151 734	14 284	3 521	303 593	2 758	54 05				

[illegible]

Appendix No IX

Statement showing the Staff of Officers, Clerks, and others of the Post Office Department in British India on the 31st March 1888 and 1889

[illegible]

Appendix No X

Comparative Statement showing the Receipts and charges of the Postal Department for the years 1887-88 and 1888-89

HEADS OF RECEIPTS.	1887-88	1888-89	Increase	Decrease.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
POSTAL SERVICE				
<i>Revenue realised in Cash and Commission *</i>				
	5 80 134	6 43 823	63 689	
	3 24 359	3 39 935	17 576	
	3 60 925	3,92,173	25 218	
Western Provinces	4 00 031	4,30,746	30 715	
	2 49 305	2,64 800	15 495	
Provinces	1 86 738	1,90,362	3 624	
	1 44 055	1,55 477	11,422	
a	1 01 541	99 742		1 799
	72,284	73 007	723	
	83 949	87,972	4 023	
Bengal	2 01 688	2 08 773	7 085	
India	1,19 236	1,32,951	13,715	
	63 522	61 628		1 894
	76 309	85,440	9 131	
TOTAL	29 68 076	31,66,829	2 02 446	3 693
<i>Sale of Ordinary Postage Stamps</i>				
	8 39 203	8 26,402		12,801
	13 55 374	14,29,992	74 618	
	16 45 790	17 39 892	94 102	
Western Provinces	7 87 711	7 77 598		10,113
	7 43 316	7 92,210	48 894	
Provinces	3,58 168	3 61 729	3 561	
	2 66 864	2 91,438	24 574	
a	1,42 721	1,49 462	6 741	
	1,76 113	2 02,515	26 402	
	1 72 987	1,84 565	11 5,8	
Bengal	2 62 987	2,72,235	9 248	
India	1,38 556	1,52 031	13,475	
	96 640	98 139	1 499	
	2 11 083	2,26 727	15 644	
TOTAL	71 97,513	75,04 935	3,30 336	22 914
Discount on sale of Postage Stamps	1 11 960	1 16 843	4 883	
NET TOTAL	70,85 553	73,88,092	3,25 453	22 914
<i>Sale of Service Postage Stamps</i>				
	2 39 675	2,49 363	9 688	
	3 12 302	3 24,626	12,324	
	3 6 ,673	3 75,527	7 854	
Western Provinces	2 07 186	2 09 706	2,520	
	3 20,049	3,41 076	21 027	
Provinces	46 458	67,303	20 845	
	79 339	81,171	1,832	
a	52 408	54,751	2 343	
	12 381	13,796	1,415	
	29 510	31 955	2,445	
Bengal	45 378	46,314	936	
India	21 934	22,676	742	
	11 912	12 717	805	
	64,853	67,768	2 915	
TOTAL	18 11 058	18,98,749	87 691	

* This includes—

commission realised on issue of Money Orders and other (c) Postage on privileged publications.
 Money Order Receipts (d) Forfeited India Postal Notes and Commission on India Post
 commission realised on sale of British Postal Orders. Notes.

Appendix No X—continued

HEADS OF RECEIPTS	1887-88.	1888-89	Increase.	Decrease.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
POSTAL SERVICE—contd				
<i>Postage due by the London Post Office</i>	2,72 133	2,78,480	6,347	...
<i>nts by Colonial and Foreign Adminis trations</i>	8,861	10,690	1 829	
TOTAL	2,80 994	2,89,170	8 176	
<i>Miscellaneous</i>				
	15 159	16,182	1 023	
	17 673	13 882		3 791
	7 497	60,525	53 028	
stern Provinces	6 812	19,186	12 374	
	18 398	6,244		12,154
	3 872	6,904	3 032	
ovinces	2 538	2,044		494
	1 237	1 106		131
	2 625	1,181		1,444
	1 911	1,685		226
	1 442	1,721	279	
engal	1 637	258		1,379
dia	717	724	7	
	1 396	1,460	64	
TOTAL	82 914	1,33,102	69 807	19 619
TOTAL POSTAL SERVICE				
	16 74 171	17,35,770	61 599	
	20 07 708	21,08,435	1 00 727	
stern Provinces	26,68 879	28,57,287	1 88 408	
	14 01 740	14,37,236	35 496	
	13 31 068	14 04,330	73,262	
ovinces	5 95 236	6 26,298	31,062	
	4 92 796	5,30,130	37,334	
	2 97 907	3 05 061	7 154	
	2 63 403	2 90 499	27 096	
	2 88 357	3,06,177	17 820	
	5 11,495	5,29,043	17 548	
engal	2 81 363	3,07,916	26 553	
dia	1 72 791	1,73,208	417	
	3 53 641	3 81,395	27,754	
TOTAL	1 23,40 555	1,29,92 785	6 52,230	
Discount on sale of Postage Stamps	1 11 960	1,16,843	4 883	
NET TOTAL	1 22,28 595	1,28,75,942	6 47,347	
<i>-Amount due to the London Post Office</i>				
	5,54,320	5,57,549	3,229	
<i>nts to Colonial and Foreign Adminis trations</i>	8,920	13,389	4,469	
TOTAL	5,63 240	5,70,938	7 698	

Appendix No X

Comparative Statement showing the Receipts and charges of the Postal Department for the years 1887-88 and 1888-89

HEADS OF RECEIPTS.	1887-88	1888-89.	Increase	Decrease
	R	R	R	R
POSTAL SERVICE				
<i>Postage realised in Cash and Commission *</i>				
all India	5,80,134	6,43,823	63,689	
as follows:	3,22,359	3,39,935	17,576	
by	3,60,925	3,92,173	25,248	
Western Provinces	4,00,031	4,30,746	30,715	
Bombay	2,49,305	2,64,800	15,495	
Madras	1,86,738	1,90,362	3,624	
Central Provinces	1,44,055	1,55,477	11,422	
Orissa	1,01,541	99,742		1,799
Assam	72,284	73,007	723	
Nagaland	83,949	87,972	4,023	
North Bengal	2,01,688	2,08,773	7,085	
South Bengal	1,19,236	1,32,951	13,715	
all India	63,522	61,628		1,894
	76,309	85,440	9,131	
TOTAL	29,68,076	31,66,829	2,02,446	3,6
<i>Sale of Ordinary Postage Stamps</i>				
all India	8,39,203	8,26,402		12,801
as follows:	13,55,374	14,29,992	74,618	
by	16,45,790	17,39,892	94,102	
Western Provinces	7,87,711	7,77,598		10,113
Bombay	7,43,316	7,92,210	48,894	
Madras	3,58,168	3,61,720	3,552	
Central Provinces	2,66,864	2,91,438	24,574	
Orissa	1,42,721	1,49,462	6,741	
Assam	1,76,113	2,02,515	26,402	
Nagaland	1,72,987	1,84,565	11,578	
North Bengal	2,62,987	2,72,235	9,248	
South Bengal	1,38,556	1,52,031	13,475	
all India	96,640	98,139	1,499	
	2,11,083	2,26,727	15,644	
TOTAL	71,97,513	75,04,935	3,30,336	22,9
<i>Discount on sale of Postage Stamps</i>	1,11,960	1,16,843	4,883	
NET TOTAL	70,85,553	73,88,092	3,25,453	22,9
<i>Sale of Service Postage Stamps</i>				
all India	2,39,675	2,49,363	9,688	
as follows:	3,12,302	3,24,626	12,324	
by	3,6,673	3,75,527	7,854	
Western Provinces	2,07,186	2,09,706	2,520	
Bombay	3,20,049	3,41,076	21,027	
Madras	46,458	67,303	20,845	
Central Provinces	79,339	81,171	1,832	
Orissa	52,408	54,751	2,343	
Assam	12,381	13,706	1,325	
Nagaland	29,510	31,955	2,445	
North Bengal	45,378	46,314	936	
South Bengal	21,934	22,676	742	
all India	11,912	12,717	805	
	64,853	67,768	2,915	
TOTAL	18,11,058	18,98,749	87,691	

* This includes—

(a) Commission realised on issue of Money Orders and other Money Order Receipts (b) Postage on privileged publications (c) Forfeited India Postal Notes and Commission on India

Appendix No X—continued

HEADS OF RECEIPTS	1887-88.	1888-89	Increase	Decrease.
	R	R	R	R
POSTAL SERVICE—contd				
<i>Postage due by the London Post Office</i>	2 72 133	2,78,480	6,347	...
<i>ents by Colonial and Foreign Adminis- trations</i>	8,861	10,690	1 829	
TOTAL	2,80 994	2,89,170	8,176	
<i>Miscellaneous</i>				
	15 159	16,182	1 023	
	17 673	13 882		3,791
	7 497	60 525	53 028	
Western Provinces	6 812	19 186	12 374	
	18 398	6,244		12,154
	3 872	6,904	3 032	
Provinces	2 538	2,044		494
	1 237	1,106		131
1a	2 625	1,181		1,444
	1 911	1,685		226
	1 442	1,721	279	
Bengal	1 637	258		1,379
ndia	717	724	7	
	1 396	1,460	64	
TOTAL	82 914	1,33 102	69 807	19 619
TOTAL POSTAL SERVICE				
	16 74 171	17,35,770	61 599	
	20 07 708	21,08,435	1 00 727	
	26,68 879	28,57,287	1 88 408	
Western Provinces	14 01 740	14,37,236	35 496	
	13 31 068	14 04,330	73,262	
	5 95 236	6 26,208	31,062	
Provinces	4 92 796	5,30,130	37,334	
	2 97 907	3,05 061	7,154	
1a	2 63 403	2 90,499	27 096	
	2 88 357	3,06, 177	17 820	
	5 11,495	5,29,043	17 548	
Bengal	2 81 363	3,07,916	26 553	
ndia	1 72 791	1,73, 208	417	
	3,53 641	3,81, 395	27,754	
TOTAL	1 23 40 555	1,29,92 785	6 52,230	
—Discount on sale of Postage Stamps	1 11,960	1,16,843	4 983	
NET TOTAL	1 22 28 595	1,28,75,942	6 47,347	
—Amount due to the London Post Office				
	5,54 320	5,57,549	3,229	
<i>ents to Colonial and Foreign Adminis- trations</i>				
	8,920	13,389	4 469	
	62 2 0	1 70,028	7 608	

SUPPLEMENT TO THE GAZETTE OF INDIA MARCH 1, 1890

Appendix No X—continued

HEADS OF RECEIPTS	1887 88	1888 89	Increase	Decrease
	₹	₹	₹	₹
POSTAL SERVICE—continued				
<i>Net Amount</i>				
Gal	16,74,171	17,31,770	61,599	
Assam	20,07,708	21,08,435	1,00,727	
Madras	21,05,639	22,86,349	1,80,710	
North Western Provinces	14,01,740	14,37,236	35,496	
Madras	13,31,068	14,04,330	73,262	
Assam	5,95,236	6,26,298	31,062	
Central Provinces	4,92,796	5,30,130	37,334	
Assam	2,97,907	3,05,061	7,154	
Putana	2,63,403	2,90,499	27,096	
Assam	2,88,357	3,06,177	17,820	
Assam	5,11,495	5,29,043	17,548	
North Bengal	2,81,363	3,07,916	26,553	
Central India	1,72,791	1,73,208	417	
Madras	3,53,641	3,81,395	27,754	
TOTAL	1,17,77,315	1,24,21,847	6,44,532	
Discount on Sale of Postage Stamps	1,11,960	1,16,843	4,883	
NET AMOUNT	1,16,65,355	1,23,05,004	6,39,649	
NON POSTAL BRANCHES				
<i>Bullock Train</i>				
Madras	1,04,861	1,06,808	1,947	
<i>Passenger Service *</i>				
Madras	1,99,900	2,14,959	15,059	
<i>Contributions from Native States *</i>				
Madras	6,000	6,000		
Central India	5,220	5,160		
Assam		55	55	
TOTAL	11,220	11,215	55	
TOTAL NON POSTAL BRANCHES				
Madras	3,10,761	3,27,767	17,006	
Central India	5,220	5,160		
Assam		55	55	
TOTAL	3,15,981	3,32,982	17,061	

* In the statement for 1887 PB contributions from Native States were included under Passenger Service Collections In this statement

Appendix No X—continued

HEADS OF CHARGES	1887-88.	1888-89.	Increase	Decrease
	R	R	R	R
POSTAL SERVICE—continued				
<i>Fixed Establishment and Charges</i>				
General of the Post Office	1,23 800	1,34 738	10 938	
Director, Post Office	2,97 349	3,17 149	19 800	
	11,66 387	11,81,367	14,980	
	8 69,869	8 91 884	22,015	
	12 31 575	12,38,260	6,685	
Western Provinces	7 18 677	7,12,070		6,607
	5 84 631	5,88 928	4 297	
	2 85,700	3,59,640	73 940	
Provinces	3,18 068	3,25,616	7 548	
	1,70 672	1,72 218	1,586	
1a	1,98 611	1,99,954	1,343	
	2,38 537	2,47 667	9 130	
	3 25 645	3,29 505	3 860	
Bengal	2 34 964	2,43 888	8,924	
India	1,21 013	1,18,271		2,742
	1,36 540	1,41,117	4 577	
Mail Service	7 30,602	7,46 049	15,447	
TOTAL	77 52 640	79,48,361	2 05,070	9,349
<i>Miscellaneous and Contingencies</i>				
General of the Post Office	50 445	31,868		18,577
Director, Post Office	16 771	8,686		8,085
(a) 41		52		
(e) 180		180		
1,87 369		1,50,974		36,704
(c) 1 512		1,192		
(a) 246				
(f) 25 073		48		
79 197		73 006		33,191
(c) 1 430		—279		
1 18 778		1,01,845		
(a) 65		196		
(f) 89 213		4,050		1,42,078
(c) 14 749		601		
(d) 25 965				
(a) 3 721		2,527		
77 412		58,737		15,542
(c) 100		4,476		
(f) 49				
(a) 61 010		3		
(c) 1 875		55,328		7,136
(g) 212		630		
56 092		73,590		
(a) 1,460		2		
(e) 6,496		—625	45 619	
(f) 38 729		36,703		
(c) —355		397		
15 395		37,629		113
(a) 12		858		
(c) —442		15,404		
24 4 4				3
(e) 1,482		917		
(c) 220		19,911		2 126
22 883		2 540		
(a) 15		22,193		910
31,959		1		5 860
		26,113		

1a statement for 1887-88 subsidy for the conveyance of mails between Rangoon Bazaar and intermediate stations (Rs 700) and subsidy mail service between Dhubri and Dibrugarh (Rs 500) were shown under Fixed Establishment. In this statement they are taken to

Appendix No X.—continued

HEADS OF CHARGES	1887-88	1888-89.	Increase.	Decrease.
POSTAL SERVICE—continued				
<i>Miscellaneous and Contingencies—continued</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Eastern Bengal	{ 27 105	{ 24,222	{	{ 2
Central India	{ (c) 10,456	{ 7,973	{	{ 2
	{ (a) "	{ 1	{	{
	{ (c) 300	{ 805	{	{ 1,
	{ 14 118	{ 12,345	{	{
	{ (a) 670	{	{	{
Day Mail Service	{ 3,32 609	{ 2,32,344	{	{
	{ (f) 38 154	{ 1,65,438	{ 27 937	{
	{ (d) 5 331	{ 58,400	{	{
	{ (e) 5,08,170	{ 4,56 689	{	{
TOTAL	18 91 146	16,88,002	73 669	2 76,8
<i>Post (after deducting charges for Passenger Service)*</i>				
Al	12,904	12,905	1	
As	22 693	17 764		4 c
Day	39,318	32 208		7
Western Provinces	31 956	28 079		3 8
Ab	74 770	60 214		14,7
Al	4 135	10 415	6,280	
Central Provinces	29 279	27 407		1,8
	3 693	4 125	432	
	3 709	2,994		
	544	518		
Central India	4 716	5 808	1,092	
	14 406	12 858		1 7
Day Mail Service		300	300	
TOTAL	2 42 123	2,15 595	8,105	34 c
Bounty Money				
Al	27	61,599	61 572	
As	3 271	4 090	819	
Day	2 387	2,211		
A	384	809	425	
		8	8	
TOTAL	6 069	68,717	62 824	
Construction and Repairs of Post Office Buildings				
Al	13,844	9,249		4,
As	201	72		
Day	530	523		
Western Provinces	947	828		
Ab	1 100	197		
Al	791	1,417	626	
Central Provinces	1,143	330		8
	600	468		
Utana	26	14		
n	1,709	1 460		
r	1 310	1,926	616	
Eastern Bengal	5 671	1,738		3 c
Central India	31	84	53	
	519	297		
Day Mail Service	404	395		
TOTAL	28 826	18,998	1,295	11,

In the statement for 1887-88 Passenger Service Collections, as well as Contributions from Native States were deducted from this head.

SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH 1, 1890

Appendix No X—concluded

HEADS OF CHARGES	1887-88.	1888-89.	Increase	Decrease
POSTAL SERVICE—concluded				
<i>Total Postal Service</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Post Office	1,74,245	1,66,606		7,639
Roller Post Office	3,14,120	3,25,835	11,715	
India	13,82,264	14,17,518	35,254	
Western Provinces	10,02,000	9,86,585		15,415
Central Provinces	15,22,580	13,79,894		1,42,686
Madras	8,32,862	8,06,717		26,145
Bengal	7,23,598	7,05,300		18,298
Assam	3,55,458	4,82,348	1,26,890	
Provinces	3,86,864	3,91,840	4,976	
Andamans	1,90,372	1,92,255	1,883	
Malabar	2,24,131	2,23,336		79
Coastal	2,67,058	2,74,314	7,256	
Bengal	3,59,473	3,58,063		1,410
India	2,67,740	2,69,880	2,140	
India	1,36,216	1,32,136		4,080
India	1,65,883	1,67,431	1,548	
India	16,15,940	16,59,615	43,675	
TOTAL	99,20,804	99,39,673	2,35,337	2,16,46
NON POSTAL BRANCHES				
<i>Bullock Train</i>				
	1,52,872	1,52,809		6
PASSENGER SERVICE *				
	1,99,900	2,14,959	15,059	
SUBSIDY PAYMENTS				
India Steam Navigation Company and River mer Companies and Ferries in Bengal	4,60,767	4,60,333		43
tes and Tigris Steam Navigation Company or conveyance of Mails between Bombay Goa (Bombay)	29,087	61,755	32,668	
ddy Flotilla Company (Burma) for the daily Mail Service between Dhubri Dibrugarh (Assam)	48,052	48,052		
	42,500	37,500		5,000
TOTAL	5,80,406	6,07,640	32,668	5,43
TOTAL NON POSTAL BRANCHES				
	4,60,767	4,60,333		43
	29,087	61,755	32,668	
	3,52,772	3,67,768	14,996	
	48,052	48,052		
	42,500	37,500		5,000
TOTAL	9,73,178	9,75,408	4,664	5,43

App

Comparative Abstract of Receipts and Charges

POST OFFICE REVENUE	1887-88	1888-89.	1887-88	1888-89.
	R	R	R	
I — POSTAL SERVICE				
<i>Receipts—</i>				
stage on Letters Newspapers and Parcels	14 47 654	14,81,436		
ceipts on account of Money Orders	15 22 551	16,88,192		
Ditto ditto British Postal Orders	506	556		
	29 70 711	31,70,184		
<i>DUCT—</i>				
Refund of Postage collections	2 631	3,352		
Ditto Money Order commission	4	3		
	2 635	3,355	29 68 076	31,
<i>of Postage Stamps ordinary (gross value)</i>			71 97 513	75,
<i>ditto ditto service</i>			18 11 058	18,
<i>llaneous Receipts (i e sale of waste paper &c)—</i>				
s for Window Delivery Tickets	8 2 6	8,730		
ier petty receipts	76 273	1,25,620		
	84 479	1,34,350		
<i>DUCT—Refund of petty receipts</i>	1 565	1,248	82 914	1,
			1 20 59 561	1,27,
<i>DUCT—</i>				
<i>mount of Foreign Postage due to London</i>	2 82 187	2,79,069		
<i>payments to Colonial and other Foreign Administrations</i>	59	2,699	2 82 246	2,
TOTAL			1 17 77 315	1 24,
II — NON POSTAL BRANCHES				
<i>k Train collections</i>	1 04 901	1,06,808		
<i>DUCT—Refund of ditto</i>	40		1 04 861	1,
<i>Cart Parcel Van and Passenger Service *</i>	1 99 900	2,14,959		
<i>tribution from Native States*</i>	11 220	11,215	* 2 11 120	2,
TOTAL			3 15 981	3,
RECEIPTS NOT SHOWN IN POST OFFICE ACCOUNTS BUT CREDITED TO POST OFFICE IN FINANCE AND REVENUE ACCOUNTS				
<i>irect Post collections including Zemindary Dak receipts in Bengal</i>			48,666	6
GRAND TOTAL			1 21 41 962	1,28,

SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH 1, 1890

XI

Post Office Department during the years 1887 88 and 1888 89

POST OFFICE EXPENDITURE		1887 88	1888-89	1887 88	1888-
		R	R	R	R
I — POSTAL SERVICE					
<i>Salaries and Establishments</i>					
OFFICE CUTTA	Director General's Office Salaries	86 853	98,676		
	Comptroller's Office	33 996	35,196		
	Establishment	3 00 299	3,18,016		
IDENCY AND TRICT OFFI	Postmasters General Deputy Postmasters General and Assistant Director General R M S Salaries	1 88 870	1,01,895		
	Presidency Postmasters Superintendents and Inspectors Salaries	7 32 035	7,50,386		
	Establishment	54 04 708	55,32,290		
EVANCE OF ILS	Road Establishment	9 15 360	9,24,671		
	Ferry	3 147	2,851		
	Steam Service Contract*				
OFFICE MIS LANEOLS	Boat Establishment	18 251	20,600		
	Railway Charges	17 896	21,936		
	Printing Establishment	51 225	51,794		
<i>Miscellaneous and Contingent Charges</i>				77 52 640	79
OFFICE CUTTA	Temporary Establishment	8 777	661		
	Office Expenses	47 868	30,997		
	Travelling Expenses	10 571	8 856		
IDENCY AND ILT OFFICES	Experimental and Temporary Establishment	23 771	18,973		
	Office Expenses	5 38 262	4 14,834		
	Travelling Expenses	3 42 690	3,05,579		
YANCE OF LS	Road Establishment Temporary	3 335	3,587		
	Contingent Road Charges	55 000	41,404		
	Payments to P and O Co	15 267	12,930		
OFFICE MIS ANEOUS	Boat Establishment Contingencies	1 240	3,138		
	Special Train Hire	31 100	58,400		
	Payments to State Railways	5 11 593	4,06,111		
OFFICE MIS ANEOUS	Payments to Guaranteed Railways	1 58 012	1,69,933		
	Printing Miscellaneous	89 293	89,372		
	Other Miscellaneous Charges	54 367	32,178		
YANCE OF S	Mail Cart (after deducting Passenger Van Service)	4 42 023	4,30 554	18 91 146	16,8
	Mail Cart Establishment and Charges				
	Deduct Mail Cart and Passenger Service †	1 09 900	2,14,959		
OFFICE MIS ANEOUS	Bounty Money			2 42 123	2,1
	Construction and repair of Post Offices			6 069	6
	Grant on sale of ordinary stamps			28 826	1
TOTAL				1 00 32 764	1,00,5
II — NON POSTAL BRANCHES					
YANCE OF S	Bullock Train Establishment and Charges			1 52 872	1,5
	Mail Cart and Parcel Van Passenger Service†			1 99 900	2,1
	Subsidy to B I and other S N Companies			5 80 406	6,0
TOTAL				9 33 178	9,7
—CHARGES NOT DEALT WITH IN THE POSTAL DEPARTMENT BUT ADDED TO POST OFFICE IN FINANCE AND REVENUE ACCOUNTS					
Post Establishments including Zemindari Daks in Bengal from England				11 53 819	11,4
Grants under Postal arrangements with Lords of the Treasury				4 99 400	4,7
Subsidy on charges in England				6 50,000	3,7
TOTAL				4 82 990	3,9
TOTAL				27 96 209	23,02
GRAND TOTAL				1 37 52 151	1,34,24

subsidy for conveyance of mails between Rangoon and intermediate stations and subsidy for Daily Mail Service between Dhubri and Dibrugarh are shown under steam service contract in the statement for 1887 88. In this statement these items have been shown under Subsidy

Accounts showing the Gross Revenue Cost of Management and Net Revenue

[NOTE—The financial figures in this table do not include either receipts or disbursements]

YEAR	POSTAGE REVENUE PROPER			Miscellaneous cash receipts.	Total receipts.	Net receipts after deduction of postage due to foreign countries.	Net receipts deducting official postage.	Disbursements.	Excess of receipts.	Deficit if official postage be not reckoned as a receipt.	Proportion of postage revenue properly realized in cash.
	Sale of stamps to public.	Official postage.	Cash on unpaid and official at the end of the year.								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
R	R	R	R	R	R	R	R	R	R	R	
(estimated)		47 176	19 92 870	55 584	45 19 630	45 19 630	20 48 454	24 37 209	20 82 421	3 88 755	
		13 00 000	22 72 910		35 72 010	32 80 910	19 86 910	27 39 376	5 47 534	7 52 466	
	8 52 750	16 20 662	7 72 744	6 300	33 16 456	32 11 186	15 90 524	29 44 501	2 66 685	13 53 977	
	8 71 610	18 62 006	9 94 934	1 69 710	38 97 260	37 12 850	8 5 844	29 03 289	8 09 561	1 52 445	
	8 53 500	8 53 210	8 25 284	1 75 470	37 07 464	36 03 124	17 49 814	35 92 848	10 176	8 43 034	
	11 98 870	25 2 189	1 20 002	1 93 3	51 43 291	49 40 14	24 14 352	35 0 09	14 20 049	11 05 140	
	14 49 040	27 47 012	12 35 683	92 260	55 23 995	53 39 245	25 9 233	37 37 911	16 01 334	11 45 678	
	15 99 349	23 84 734	12 23 860	83 860	52 91 803	51 9 0 3	27 34 273	39 60 798	12 58 215	11 26 519	
	17 53 920	28 68 833	2 54 820	62 760	59 46 339	56 73 679	28 04 846	37 90 755	8 7 924	9 94 909	
	18 93 089	3 12 383	3 30 874	56 555	64 73 501	62 13 665	30 20 682	37 37 515	24 76 130	7 16 853	
	21 00 107	35 58 546	14 43 410	3 588	71 37 651	67 65 591	32 07 045	38 70 16	28 89 4 11	6 69 117	
	22 80 09	40 0 8 2	11 67 745	53 970	78 22 627	74 37 401	34 16 579	39 30 573	3 16 822	5 14 004	
	24 46 105	50 8 003	4 91 7 7	47 600	89 93 415	85 67 271	35 59 268	4 88 625	43 78 646	6 9 357	
(11 months)	23 8 930	26 56 260	13 96 468	40 136	64 20 994	60 21 873	33 65 613	40 29 481	19 92 392	6 63 865	
	25 42 26	3 19 839	15 32 952	63 128	64 48 180	6 84 446	37 74 607	47 54 94	13 29 506	9 80 333	
	8 53 80	7 55 016	16 25 976	44 224	72 85 018	68 60 720	41 15 704	53 70 201	14 90 519	12 64 407	
	26 90 557	28 87 627	6 13 383	67 550	72 59 117	68 16 110	39 28 383	55 96 779	12 19 23	16 68 336	
	27 95 2 0	4 39 4	17 80 090	56 424	88 70 858	79 8 895	17 41 771	51 77 567	28 05 3 8	14 33 736	
	28 94 628	34 95 569	18 57 037	46 820	8 4 054	78 34 332	43 38 763	50 97 605	27 36 637	7 58 932	
	29 70 417	1 63 847	18 80 006	1 08 779	60 30 003	55 16 109	44 52 262	52 32 689	2 83 420	7 80 427	31 80
	31 44 210	10 54 294	19 06 351	88 107	61 92 962	55 78 636	45 24 362	54 21 251	1 57 405	8 96 889	31 23
	33 77 668	0 82 570	2 25 126	38 974	6 24 138	59 48 73	48 66 162	55 7 868	3 77 804	7 04 700	31 23
	35 98 306	11 44 901	28 245	36 382	69 07 834	63 35 3	51 1 400	56 33 3 0	6 95 99	4 48 910	3 97
	37 13 288	12 06 884	30 904	37 183	71 38 259	66 88 656	54 81 772	57 87 667	9 0 989	3 05 895	30 71
	41 2 910	12 96 136	22 41 948	53 845	77 07 839	72 97 171	60 11 035	60 82 704	12 4 467	71 669	29 33
	45 0 924	12 63 0 7	20 91 107	4 72	78 97 768	74 72 592	6 09 575	65 57 308	9 15 284	3 47 733	26 62
	48 37 899	3 48 874	20 47 89	63 822	82 97 884	79 89 726	66 40 852	68 93 435	10 96 291	2 52 583	24 86
	48 83 567	13 4 149	25 11 030	53 384	8 89 130	8 31 595	71 9 446	74 14 125	11 19 470	2 21 679	28 74
	43 91 285	13 88 9 9	31 36 104	98 800	90 15 118	87 04 259	73 15 330	79 58 765	7 45 494	6 43 435	35 17
	44 50 471	14 90 80	33 77 02	53 297	93 7 072	91 06 135	76 16 133	85 43 226	5 57 709	9 33 093	36 24
	47 22 161	15 7 56	35 24 817	57 835	90 47 569	96 6 300	80 80 544	89 42 790	7 19 510	8 53 246	35 64
	5 24 334	16 17 014	35 87 102	43 620	1 0 7 670	99 83 669	83 72 055	90 72 350	9 17 319	7 00 295	35 07
	64 8 2 8	7 19 768	26 88 9 9	96 317	1 9 3 232	1 60 5 220	88 85 452	94 26 282	11 78 938	5 4 830	24 86
	66 96 841	17 49 15	28 1 035	86 791	1 13 44 8 7	1 13 82 590	93 33 438	97 26 901	13 55 689	3 9 463	24 98
	70 85 553	8 1 58	1 9 076	82 914	1 9 47 601	1 16 65 355	98 54 297	10 58 084	17 07 271	1 03 787	25 02
	73 88 052	18 98 749	31 66 829	1 33 102	1 25 86 772	1 23 05 004	1 04 06 285	99 39 673	23 65 331	4 66 582	25 43

Column 2—These figures represent the net proceeds of the sale of ordinary postage stamps after deducting the sale discount

Column 3—The great differences observable in this column are due mainly to changes of system in the treatment of official correspondence which at full letter rates up to 1865-66 at the same rates as ordinary correspondence (letters and newspapers &c.) from that year on to 1872-73 after privileged rate of 1 anna for each letter not exceeding 10 tolas (about 4 oz.) was conceded thus reducing immensely the postage income

XII

Post Office Department in India from 1853-54 to 1888-89

nt of conveyance of passengers or any of the Non Post l Branches]

Village Postmen	POSTAL LINES.					TOTAL NUMBER OF ARTICLE GIVEN OUT FOR DELIVERY						ARTICLES FINALLY UNDELIVERED AFTER PASSING THROUGH THE DEAD LETTER OFFICES		N mb- of registered periodicals at the end of each year	EUROPEAN LETTERS		Indian share of loss upon sub-
	Railway	Mail-cart horses, camels &c	Ronne or boat lines.	Steamer Services Sea & R er	Total mileage	Letters *	Newspapers	Parcels	Packets	Money Orders	Total	N mber	Percentage on total in column 12		Sent to Europe by P & O Co's Steam rs.	Received from Europe by P & O Co's Steam rs.	
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	
No	Miles	Miles	Miles	Miles	Miles	No	No	No.	No	No.	No	No	No	No	No	No	
						Three digits omitted in these five columns											
						17 200	1 824	296	93		19,4 3						
		6 127	24,467		30,534	26 332	2 629	463	1 3		29 618						
	146	5 697	30 470	--	36 313	29 5 3	3 133	477	172		33 286						
No information available for this year						33 863	3 772	492	173		38 302						
	273	5 508	31 52		37 333	37 453	5 272	533	177		43 441						
	532	5 766	33 232		37 530	45 743	6 326	625	243		52 938						
	711	5 862	32 765		39 338	42 637	5 262	564	268	--	48 733						
	1 046	5 740	36 784		43 570	42 381	4 652	563	222		48,490						
	1 798	4 722	39 034		45 554	42 347	4 229	561	321		47 459						
	2 382	5 247	34 318	5 37	47 084	44 246	4 558	556	34	--	40,702						
	2 473	5 156	33 8 3	5 37	46 619	46 907	4,648	556	349		52 462						
	2,904	5 319	33 3 0	5 332	46 875	5 069	4,917	591	391		56 968						
	3 75	4 967	33 311	5 444	46 397	54 797	5 134	579	4 2		60 913						
	3 658	4 851	33 376	5 444	47 929	51 057	4 825	562	4 3		59 849						
	3 995	5 14	34 230	5 613	49 678	62 567	5 411	65	525		69 54						
	4 235	5 460	34 973	5 613	50 381	68 891	5 773	699	6 3		75,98						
	4 433	5 313	35 493	5 613	50 877	76 817	6 165	764	736		84 534	--					7
	4 923	4 75	36 911	6 84	52 263	77 3 3	6 56	694	1 127		85 689				--		6
	5 063	4 78	35 4 9	6 367	51 637	80 636	6 840	675	1,409		89 561			430	--		6
	5 368	3,915	33 406	6 367	49 056	83 127	7 928	653	1 448		93 57			478	--		6
	5 738	4,0 3	32 947	11 9 8	54 616	38 531	8 762	605	1 336		109 235	1 038 440	94	542			5
1,463	6 138	4 226	31 847	13 687	55 858	104 353	9 365	792	1 608		116 119	922 011	79	610			5
1 695	6 541	4 176	32 632	13 687	57 044	107 576	9 423	851	1 618		119 470	781 487	66	633			5
1 950	6 939	4 3 3	33 422	13 687	58 171	1 0 051	9 880	990	1 619		122,54	691 261	56	644	(a) 2 678 592	(a) 2,548 795	C
2 242	7 338	3 781	33,157	13 687	5 963	115 389	10 99	909	1 827		128 826	667 170	51	683	2 626 264	2 978,519	7
2 601	8 123	3 269	32 875	13 687	57 954	118 599	10 276	998	2 023	--	13 899	635 301	48		2 862 213	2 873 819	7
2 702	8 606	3 142	32,284	14 308	58 240	128 567	1 251	1 074	2 085		142 977	658 068	46		3 021 980	2,035 403	8
2 833	9 455	3 020	31 977	14 308	58 760	143 538	11 942	1,080	2 105		158 666	673,108	43		2 797 421	3 138 473	7
3 241	9 745	3 303	32 321	14 3 8	59 677	153 093	12 527	1 152	2 387	2 645	171 804	621 451	36		3,243,047	3 170 123	7
3 670	9 901	3 648	33 135	14 520	6 204	165 553	14 076	1 312	3,113	2 566	186 680	578 606	31		3 272 936	3 176 926	
3 843	10,631	3,580	34 805	14,530	63 136	179,430	15 848	1 286	3 691	3 035	203 340	608 967	23		3 336 127	3,251 652	
4 039	11 632	4,049	34 48	10 725	60 888	93 513	17 507	1 338	4 425	3 550	220 333	639 399	29		3 531 071	3 429 865	
4 53	11 862	4 227	35 81	11 117	62 487	211 983	20,342	1 476	5 119	4 163	43 093	672 076	28		3 668 270	3 3 0 681	C
4,455	12 710	3 333	35 729	11 683	64 055	225 8 1	21,607	1 580	5 752	4 821	259 571	708 817	27		3 752 148	3 633 664	C
4 725	14 041	3 961	36 471	1 483	66,960	238 692	21 833	1 621	6 740	5,512	274 398	707 362	26		4 411 720	4 427,507	6
3,297	15 073	3 976	36 539	12 263	67 851	254 491	22 696	1 798	8 102	6 137	293,224	718,170	24		4 416 352	4 569 876	54

ms 12 — The figures in this column show the proportion of the cash collections in column 4 to the total postal revenue of columns 2 3 and 4 in commencing with the year 1872-73 when the official postage rate was reduced (see note on column 3) and the whole collected in stamps

ms 21 & 26 — Three digits are omitted from the figures in these columns

ms 27 and 28 — These figures cannot be given prior to 1873-74 owing to a difference in the system of statistical record

ms 29 — The registration of newspapers only commenced in the year 1871-72 and ended in 1877-78

Revised so as to include letters to Gibraltar Malta and places east of Suez

Including post-cards from 1879-80

12 miles of lines under this head have in 1884-85 been included in column 19

GOVERNMENT OF INDIA

REVENUE AND AGRICULTURAL DEPARTMENT

**Weather Review of India for the week ending at 8 a m on
Monday, February 17th, 1890**

During the past week pressure has been disturbed by the passage from north west to south east across Northern India of a somewhat important depression. During the opening days of the week the distribution was such as has characterised the greater part of the present cold season, but on the 14th signs of a depression were observable on the north west frontier. On the following day a well marked storm lay over the Indus Valley whence it travelled on a curved course across North Western India and down the Gangetic plain. Subsequently there occurred a rapid barometric recovery in the north west and the normal distribution was re established.

The chart of the 11th showed a large high pressure area over the north western and central parts of India, and relatively low pressures over the Bay and off the Malabar Coast. The winds had the directions which usually accompany this distribution, blowing from north west and west down the Gangetic plain, from north over Bengal, from north west on the Madras side of the Peninsula, and from north east on the Bombay side. There was some cloud over North Western India but elsewhere the weather was fine. On the 12th and 13th there was no change of importance, but on the 14th the report showed a rapid barometric fall in Baluchistan and Upper Sind and south easterly winds over a large part of North Western India. On the following morning, the 15th, a large well marked depression lay over the Indus Valley, the centre being not far from Jacobabad where the abnormal depression of the barometer amounted to 0.30". Strong and squally cyclonic winds prevailed throughout North Western India. By the morning of the 16th the storm had reached the east of the Punjab and the west of the North Western Provinces. It was less distinctly marked than on the 15th, owing probably to its neighbourhood to the hills, but the anomalous depression of the barometer was as great at the centre as on the previous day. By the morning of the 17th the storm lay over Bengal, where it was occasioning a depression of the barometer almost as large as that registered in North Western India. In the Punjab, North Western Provinces and Rajputana pressure had increased rapidly and the distribution had to a large extent resumed the conditions it exhibited at the commencement of the week. During the passage of the disturbance across Northern India, the weather was squally and gales of wind were experienced at several stations with showers in many places.

Temperature — At the commencement of the week there was a slight deficiency of temperature in Bengal and an excess elsewhere. In North Western India, and more particularly on the hills the weather was most exceptionally warm. This warm weather in North Western India continued during the greater part of the week, but the amount of the excess gradually decreased till, on the 17th, the mean temperature in the Punjab was below the normal average.

The following table shows the variations of the mean temperature of the present and of the past weeks from the normal average —

PROVINCES	Difference of mean temperature of last week from normal	Difference of mean temperature of present week from normal
Burma	+0.8	+1.3
Bengal	-0.9	+2.2
North Western Provinces	+0.7	+4.4
Punjab	+2.2	+5.9
Bombay	+1.6	+2.7
Central Provinces	+2.2	+2.8
Guzerat and Central India	+0.8	+5.0
Sind and Rajputana	+1.9	+6.4
Madras	+0.2	-0.6

This table shows that, with the exception of Madras, the mean temperature of every Province in India was above the normal average, the mean excess exceeding 5° in the Punjab, Guzerat, Central India, Sind and Rajputana. In this comparison the readings at the hill stations are omitted, or the excess in the North West would have been still larger. The following figures give the difference of the mean temperature at the following stations from the normal average for the week under review —

DATE	11		12		13		14		15		16		17	
Station	Maxi- mum	Mini- mum	Maxi- mum	Mini- mum	Maxi- mum	Mini- mum	Maxi- mum	Mini- mum	Maxi- mum	Mini- mum	Maxi- mum	Mini- mum	Maxi- mum	Mini- mum
Quetta	+3.8	+3.3	+5.9	+6.7	+17.1	+10.0	+17.7	+15.4	+18.3	+3.1	-2.7	+6.9	+1.4	-3.2
Murree	+17.6	+11.8	+17.3	+12.2	+14.9	+10.1	+14.3	+11.9	+7.6	+0.3	-4.8	-5.4	+2.4	-3.4
Simla	+11.2	+15.5	+14.0	+13.0	+7.4	+8.2	+9.2	+10.4	+1.9	+2.0	-3.8	+3.3	+0.3	+2.5
Ranikhet	+7.2	+1.2	+11.7	+10.5	-2.8	+4.3	+5.8	+6.7	+8.6	+0.4	+0.5	+4.2	+6.4	+3.5
Mean	+10.0	+10.8	+12.2	+10.6	+9.2	+8.2	+11.8	+11.1	+9.1	+2.0	-2.7	+2.3	+2.6	+0.1
	+1.4		+1.4		+8.7		+1.5		+5.6		-0.2		+1.4	

In most parts of India the weather was warmer than usual throughout the entire week but Bengal experienced one day, Burma two days, and Madras five days cooler than usual.

Rainfall — The rainfall of the week has been entirely confined to two regions in India, *vis*, the Punjab and Assam. In the latter region the falls were very slight, the mean rainfall of the week in the Southern Valley being only 0.02" and in the Northern Valley 0.21". Sibsagar and Dibrugarh both received $\frac{1}{2}$ inch of rain, while Cherrapunji received only 0.05 inch, so that the amount of rain apparently decreased from the hills southward. In the Punjab the districts which received the largest average rainfall were the hills, the submontane and the north western parts of the Province. In the west, south, and centre the rainfall was very light, the mean fall not exceeding one twentieth of an inch, and over the whole Province the average fall was less than that normally expected at this season. The heaviest fall throughout the Province was $1\frac{1}{2}$ inch at Pathankot; this was followed by 1 inch at Attock and $\frac{1}{2}$ inch at Dasuya (Hoshiarpur) and Sialkot.

The week's fall having been everywhere below the normal average, it has had but little effect on the state of the seasonal rainfall. From Behar north westward and westward across Northern India as far as the Indus, the rainfall of the season is deficient, the amount varying from 41 per cent in the east of the North-Western Provinces to 100 per cent in Rajputana and Kattiawar.

PROVINCE	DIVISION	RAINFALL DATA FOR WEEK ENDING 17TH FEBRUARY 1890			RAINFALL DATA FROM OCTOBER 15TH TO 17TH FEBRUARY 1890		
		Average actual rainfall of Division	Average normal rainfall of Division	Excess or defect in inches	Average actual rainfall of season to date	Average normal rainfall October 15th to 17th Feb- ruary	Excess or defect of (seasonal) rainfall expressed as a per- centage
		Inches	Inches	Inches	Inches	Inches	Per cent
BURMA	Tenasserim	0	0	0	19 70	5 33	+270
	Lower Burma	0	0	0	8 38	6 28	+ 33
	Central do	0	0	0	7 06	4 25	+ 66
	Upper do	0	?	?	3 80	?	?
	Arakan	0	0	0	7 59	5 83	+ 30
BENGAL AND ASSAM	Eastern Bengal	0	0 39	-0 39	8 23	5 42	+ 52
	Assam (Surma)	0 02	0 45	-0 43	5 63	5 05	+ 11
	Do (Brahmaputra)	0 21	0 39	-0 18	3 13	4 46	- 30
	Dacca Bengal	0	0 28	-0 28	10 30	4 33	+138
	Central do	0	0 24	-0 24	3 74	3 45	+ 8
	North do	0	0 18	-0 18	1 6	3 37	- 63
	Orissa	0	0 33	-0 33	15 48	6 36	+126
	Chutia Nagpur	0	0 22	-0 22	3 00	3 23	- 7
	Bihar (South)	0	0 12	-0 12	0 57	2 07	- 79
	Do (North)	0	0 21	-0 21	0 61	2 39	- 74
NORTH WESTERN PROVINCES AND ODISH	North Western Provinces (East)	0	0 16	-0 16	1 23	2 08	- 41
	Oudh (South)	0	0 06	-0 06	0 05	1 55	- 97
	Do (North)	0	0 13	-0 13	0 12	1 70	- 93
	North Western Provinces (Central)	0	0 07	-0 07	0 01	1 33	- 99
	North Western Provinces (West)	0	0 11	-0 11	0 08	1 25	- 94
	North Western Provinces (Submontane)	0	0 28	-0 28	0 46	2 52	- 82
PUNJAB	Punjab (South)	0 06	0 15	-0 09	0 22	1 49	- 85
	Do (Central)	0 04	0 18	-0 14	0 36	1 94	- 81
	Do (Submontane)	0 25	0 41	-0 16	0 60	3 32	- 88
	Do (Hill Districts)	0 32	0 94	-0 62	2 39	7 93	- 69
	Do (North West)	0 2	0 40	-0 18	0 81	4 65	- 83
	Do (West)	0 02	0 08	-0 06	0 17	1 37	- 88
BOMBAY AND MALA BAR CAST DIS TRICTS (MADRAS)	Malabar	0	0 07	-0 07	12 52	11 98	+ 5
	Madras (South Central)	0	0 04	-0 04	7 21	12 79	- 44
	Coorg	0	0 01	-0 01	12 76	9 13	+ 40
	Mysore	0	0	0	3 03	4 62	- 33
	Konkan	0	0 01	-0 01	4 00	2 36	+109
	Bombay—Deccan	0	0	0	5 10	3 84	+ 33
	Hyderabad (North)	0	0 02	-0 02	1 26	3 39	- 63
CENTRAL PROVIN CES AND BERAR	Khandeish	0	0 02	-0 02	1 26	3 39	- 63
	Berar	0	0 06	-0 06	3 14	3 28	- 4
	Central Provinces (West)	0	0 06	-0 06	2 95	2 15	+ 37
	Do (Central)	0	0 12	-0 12	1 73	2 23	- 22
	Do (East)	0	0 27	-0 27	1 97	2 13	- 8
BOMBAY (NORTH)	Guzerat	0	0 02	-0 02	0 02	0 62	- 97
	Kattiawar	0	0 02	-0 02	0	0 40	-100
	Sind	0	0 02	-0 02	0 01	0 68	- 99
RAJPUTANA AND CENTRAL INDIA	Central India (East)	0	0 05	-0 05	0 13	1 46	- 91
	Rajputana (East) Central	0	0 01	-0 01	0	0 78	-100
	India (West)	0	0 01	-0 01	0	0 50	-100
MADRAS	Rajputana (West)	0	0 01	-0 01	0	0 50	-100
	East Coast (North)	0	0 15	-0 15	12 85	9 42	+ 36
	Hyderabad (South)	0	0 02	-0 02	2 71	2 42	+ 12
	Madras (Central)	0	0	0	5 06	4 69	+ 8
	East Coast (Central)	0	0 04	-0 04	10 77	15 41	- 30
	Do (South)	0	0 07	-0 07	11 00	18 44	- 35
	Madras (South)	0	0 11	-0 11	4 80	14 62	- 67

W L DALLAS,

SIMLA, the 21st February, 1890

Assistant Meteorological Reporter to the
Government of India

E C BUCK,

Secretary to the Government of India

GOVERNMENT OF INDIA
REVENUE AND AGRICULTURAL DEPARTMENT

Weekly Report on the State of the Season and Prospects of
the Crops

Madras — *For week ending 22nd February* — Rainfall very slight in Madura and none elsewhere. Crops generally good, but withered in parts of Nellore, Chingleput, South Arcot, Tanjore, Madura, Tinnevely, Coimbatore, and Salem. Paddy blighted in one taluk in North Arcot. Cotton affected by northerly winds in parts of Tinnevely. Prices rising in ten districts, falling in seven, stationary in others. Prospects generally fair.

Bombay — *For week ending 26th February* — Slight rain in Shikarpur and Hyderabad. More wanted for late crops in Karachi and Upper Sind Frontier. Crops blighted or damaged by frost or locusts in two districts of Sind. Indifferent or middling in Poona, Ahmednagar and Satara, cotton in Dharwar blighted, crops otherwise satisfactory. Opium in Baroda fair.

Bengal — *For week ending 25th February* — Weather becoming gradually warmer. No rain during the week. Rabi crops ripening, and harvest prospects generally hopeful. Mustard and other early rabi crops being gathered. Tobacco generally and ganja in Rajshahye good. Sugar manufacture proceeding with fair outturn in many districts. Collection of opium in progress, the weather being very favourable. Spring rice doing well, and ploughing for early rice and jute going on in some districts. Common rice still generally dear, and no marked fluctuation in price reported from any of the districts during the past week. No change to report as to condition of people in the area of Balasore where apprehensions of distress have been entertained.

North Western Provinces and Oudh — *For week ending 26th February* — Weather generally cloudy and, but rain holds off. Rabi harvest has begun in the eastern districts. The poppy is in flower and is doing well, but the trade in high winds is unfavourable to the later sowings. Supplies are sufficient and fluctuations in prices unimportant.

Punjab — *For week ending 26th February* — Slight rain has fallen in Ferozepur, Rawalpindi and Peshawar. Prices are stationary in Hissar, Ferozepur and Dera Ismail Khan and rising elsewhere. Sowings of extra rabi in progress, ploughing for kharif have commenced in Lahore. Crops are suffering for want of rain in most districts. Prospects of wheat doubtful in Amballa. Locusts appeared in Rawalpindi and Shahpur, but damaged the crops in only two villages of the latter district. Fodder sufficient except in Hissar, Sialkot, Lahore, Dera Ismail Khan, and in parts of Multan.

Central Provinces — *For week ending 26th February* — Weather warm and rather cloudy towards close of week. Rabi harvest in progress. Estimated outturn of wheat and linseed is up to the average in most districts. Prices remain steady.

Burma — *For week ending 22nd February* — The only district in which rain fell. In Upper Burma in the Bhamo district the crop prospect is not good. In the other districts where the prospect is satisfactory. In Lower Burma the price of paddy is noticeable in four and a fall in two districts. In Upper Burma fluctuations are shown. The food supply is sufficient throughout the Province.

Assam — *For week ending 26th February* — Weather getting warm. Slight rain in Cachar, Sibsagar and Lakhimpur. Gathering of mustard, pressing of sugarcane and ploughing for summer rice still continue. Tea doing well.

Mysore and Coorg—*For week ending 26th February*—In Mysore the standing crops are in good condition Paddy and sugarcane harvested in parts Outturn and prospects generally favourable

No standing crops in Coorg

Berar and Hyderabad—*For week ending 26th February*—In Berar the weather is somewhat warm Threshing of *sonari* and other *kharif* crops almost finished *Rabi* in good condition, harvesting commenced Land being prepared for next season Fodder sufficient except in Ellichpur and Darnapur taluks Prices unchanged

No rain at Hyderabad Weeding of *tabi* crops commenced, *rabi* crops thriving Prices stationary

Central India—*For week ending 25th February*—Opium crop slightly injured by frost in Bhopal Wheat harvesting commenced in the Nimar district of the Bhopawar Agency, yield below average Wheat ripening in other parts Prices of food slightly risen in Jhalna, but falling somewhat in Bhopal Cultivation restricted in Nimar owing to want of water Partial rain in Baghelkhand No other material changes since last report

Rajputana—*For week ending 26th February*—Agricultural operations satisfactory except in Kerowli Standing crops good except in Harowtee and Kerowli Agricultural stock good Pasturage or fodder sufficient except in Marwar and Dholpur Prices rising in Marwar, Kerowli and Harowtee, steady elsewhere

Nepal—*For week ending 20th February*—No rain; weather clear, but cloudy at times Prospect of wheat crop fair Potatoes are being sown

E C BUCK,

Secretary to the Government of India

5 06
10 77
11 00
14 0



The Gazette of India.

PUBLISHED BY AUTHORITY

No 10 }

CALCUTTA, SATURDAY, MARCH 8, 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.—Government of India Notifications Appointments Promotions Leave of Absence General Orders Rules and Regulations

PART II.—Notifications by High Court Comptroller General Administrator General, Paper Currency Department Presidency Pay Master Money Order Department Mint Master Secretary and Treasurer Bank of Bengal, Superintendent of Government Printing and other Government Officers Postal, Telegraph and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations

PART IV.—Acts of the Governor-General's Council submitted to by the Governor-General:—
An Act to provide for the Vesting and Administration of Property held in trust for charitable purposes

PART V.—Bills introduced into the Council of the Governor General of India for making Laws and Regulations, or Reports of Select Committees presented to the Council:—

A Bill to enable the Comptoir National D'Escompte de Paris to be used in the name of the Chief Manager for the time being of the Indian Agencies of the said Comptoir
The Guardians and Wards Bill.

PART VI.—Abstract of the Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations on the 28th February 1890:—

Report of the
Act XXV of 1887 Amendment Bill.
Bills, &c. &c. &c.

Supplement No 10.

PART I

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS —PUBLIC

Calcutta, the 6th March, 1890

No. 490—In accordance with the provisions of section 18 sub section (1) of the Indian Explosives Act, IV of 1884, and with the directions contained in Home Department Notification No 1964, dated the 2nd September, 1887, the Governor General in Council is pleased to publish, for general information, the following draft rule to be substituted for Rule 6 (vi) of the rules to regulate the transport and importation of explosives (published in Home Department Notification No 1417, dated the 24th June 1887) which he proposes to make under the Act.

The draft will be taken into consideration on the expiry of two months from the date of this Notification

DRAFT RULE 6 (vi)

Subject to the exception provided for in clause (c), no explosive shall be conveyed by passenger train except of the kinds and in the manner hereinafter specified in this rule

(a) Safety cartridges and percussion-caps and safety-fuse (for blasting), also fog signals for railway use, which may be conveyed in ordinary wagons or carriages.

- (b) Dynamite which may be carried in the form of cartridges up to the limit of 5lbs, provided that no detonators are carried in the same compartment.
- (c) Detonators which may be carried to the number of 200, provided that in no case the amount of fulminate of mercury in the package or packages containing the detonators exceeds in the aggregate 3oz (a certificate to this effect being given by the Company, firm or person tendering the detonators for transport or by its or his Agent), provided also that no dynamite is carried in the same compartment
- (d) Sporting gunpowder or non-safety cartridges packed in double cases as before provided, so long as the gunpowder is contained in one pound tin canisters packed in a stout wooden case with an outer covering of tin or zinc completely spark proof, or in metal lined cases of a pattern approved by the Railway Administration. But no outer case shall contain more than 25lbs. of gunpowder and the total consignment of gunpowder or non-safety cartridges by one train shall not exceed 80lbs
- (e) Explosives may be carried by mixed trains on any line on which goods trains are not running subject to the conditions that not more than one vehicle containing explosives is forwarded at any one time by a mixed train, that the precautions prescribed for conveyance by goods trains are observed, and that directly a wagon containing explosives arrives at a section on which goods trains are running, it is detached from the mixed train

No 502—His Excellency the Governor General is pleased to confer the privilege of private entrée to Government House upon the Director of Military Education in India

No 505—Her Majesty's Warrant of Privilege dated the 18th October 1876 published with the table and supplementary* graded list under Home Department Notification No 2032, dated the 1st November 1877, directs all other persons who may not be mentioned in this table to rank according to general usage which is to be explained and determined by the Governor General in Council in case any question shall arise. In exercise of the power thus conferred on him, His Excellency the Governor General in Council is pleased to determine that the Financial Commissioner of Burma shall take rank with officers in entry No 30 of the table 118, the Financial Commissioners of the Punjab

* Supplementary graded list of Civil Officers not observed for Members of the Covenanted Civil Service prepared under the order of the Governor General in Council

ESTABLISHMENTS

The 1st March 1890

No 129—Mr F H McLaughlin is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 25th March, 1890 or the subsequent date on which he may sail from India

The 3rd March 1890

No 135—Mr J P Hewett, Under Secretary to the Government of India in the Home Department is granted privilege leave for twenty three days, with effect from the 10th instant

No 136—Mr C Cuthbertson Officiating Under Secretary to the Government of Bengal in the Financial and Municipal Departments is appointed to officiate as Under Secretary to the Government of India in the Home Department during the absence of Mr J P Hewett on privilege leave, or until further orders

The 6th March 1890

No 147—Lieutenant D J C Macnabb BSC, is confirmed in his appointment as Assistant Commissioner 4th grade Burma with effect from the 5th November 1889

JUDICIAL

The 1st March, 1890

No 280—Mr A Phillips, Barrister at Law Standing Counsel for the Presidency of Fort William in Bengal is granted leave under Article 727A of the Civil Service Regulations from the 4th March to the 27th November, 1890, both days inclusive

The 6th March 1890

No 309—Mr R L Upton, Solicitor to Government, has obtained leave for eight months from the 21st March 1890, under Article 727A of the Civil Service Regulations.

No 310—Mr W K Eddis is appointed to officiate as Solicitor to Government during the absence on leave of Mr R L Upton or until further orders

POLICE

The 6th March, 1890

No 204—In supersession of Home Department Notification No 65, dated the 22nd January, 1890, and under section 8 of Act VIII of 1870 (an Act for the

prevention of the murder of female infants), the Governor General in Council is pleased to confirm the following rules drawn up by the Government of Bombay under the provisions of section 2 of that Act for regulating the marriage expenses of the Kadva Kunbi caste in the Districts of Ahmedabad and Kaira

These rules shall come into force from date of their publication, and shall apply to the Kadva Kunbis in all villages of the Ahmedabad and Kaira Districts

Rules under Act VIII of 1870 for regulating the marriage expenses of the Kadva Kunbis in the Ahmedabad and Kaira Districts

1 The chānlo to be given at betrothal by the father or guardian of the bride to the father or guardian of the bridegroom shall not exceed Re 1 and seven soparis or betel nuts

2 The marriage chānlo to be paid by the father or guardian of the bride to the father or guardian of the bridegroom may be Re 1 and shall not exceed Rs 101, and one rupee on account of the fee to the Unja Māta shall be deducted from the amount so paid

3 The value of the cocoanuts to be distributed among the marriage procession or at other places on the occasion may be Re 1 and shall not exceed Rs 10

Mosālu is a marriage present by the bride's maternal relations

4 The expenses of the "Mosālu" may be Re 1 and shall not exceed Rs 10 on all accounts

Chhedo Jhalāman means the ceremony when the bridegroom touches the fringe of his mother-in-law's dress

5 The payment on account of "Chhedo Jhalāman" may be Re 1 and shall not exceed Rs 2

Māhi Mātlu is the gift of an earthen pot with eatables at the time of the departure of the bridegroom's party after the marriage is over

6 The payment on account of "Māhi Mātlu" may be Re 1 and shall not exceed Rs 5

Purat means the gift of metal vessels at the departure of the bridegroom after the marriage is over

7 The payment on account of Purat may be Re 1 and shall not exceed Rs 5

Page Payanu means a gift to be paid at the time of prostration of the bride before her mother-in-law

8 The amount to be paid to the bride's mother-in-law on account of 'Page Payanu' may be Re 1 and shall not exceed Rs 7

9 Not more than 5 Dasaiyan or dinner parties shall be given by the bride's family to the bridegroom's and the number of guests at each shall not exceed 25

10 The expenses of the Jān or marriage party going to the bride's village and defrayed by the bride's family may be Re 1 but shall not exceed Rs 30, besides not more than five dinner parties as mentioned in Rule 9 provided that if the party stays longer more dinner parties may be given on condition that the total number of meals given does not exceed 125

11 The amount to be paid on all accounts to the bridegroom's friends on the occasion of the bride's going to her husband's house with her first child may be Re 1 and shall not exceed Rs 11 Besides this the bride's father may give a present of clothes and ornaments

12 The 'Nātra' Chānlo to be given by the father or guardian of the bride to the father or guardian of the bridegroom or to the bridegroom himself may be Re 1 and shall not exceed Rs 100 Ornaments should be bought with this money which will be the wife's property during her life and after her death will belong to her husband

13 The father or guardian of the bride shall not take any money from the bridegroom or from the parents or guardian of the bridegroom or guardian of the bridegroom on account of giving his daughter

14 On any occasion when the bridegroom is invited to his father-in-law's house the amount to be paid to him as 'Pagdi' * shall not exceed Rs 2 He shall not take with him more than five men

* Lit Turban

15 Nothing in the above rules shall prevent the acceptance of customary presents of sweetmeats &c, on the usual occasions or of such assistance or allowance as the bride's father may wish to give or make when his daughter and her husband set up house for themselves provided that such gifts shall not be claimable under any pretext and that they shall not be used by or applied for the use or benefit of the bridegroom's father

16 (a) When a person marries a second wife, the amount of chānlo shall not exceed Rs 100

(b) When a person marries a second wife during the life time of the first, the chānlo paid by the relations of the second wife may be Re 1, but shall not exceed Rs 5, and no other payment on any account whatever shall be made or received by either party

(c) In such cases reasonable maintenance shall be allowed to the first wife according to her husband's means and he shall also give her ornaments worth not less than Re 1, and not exceeding Rs 100

17 In case of Bahina var marriages the chānlo shall not exceed one rupee

18 Every betrothal or marriage or nātra shall be reported to the Talāti for registration without fee and the amount of the chānlo agreed upon shall be stated at the same time

ECCLESIASTICAL

The 3rd March 1890

No 71—The Reverend L F Phillips, a Junior Chaplain on the Bengal (Calcutta) Ecclesiastical Establishment to be Senior Chaplain, with effect from the 7th February, 1890

The 6th March 1890

No 74—The services of the Reverend G A Ford are placed at the disposal of the Government of the North Western Provinces and Oudh with effect from the date of his making over charge of his duties at Mandalay

C J LYALL

Offg Secretary to the Government of India

REVENUE AND AGRICULTURAL DEPARTMENT

NOTIFICATIONS—FORESTS

Calcutta the 7th March 1890

No 111-F C—The undermentioned officers who have been appointed by Her Majes

ty's Secretary of State to the Forest Department of India are appointed to be Assistant Conservators of the 3rd grade, with effect from the dates specified opposite their names, and are posted to the Provinces noted below —

Mr W H Lovegrove	Bengal	—2nd January 1890
" A M F Caccia	} Central Provinces,	—24th December 1889.
P H Clutterbuck		
" W F Lloyd		
G R Long	} Burma,—6th January 1890	
" W I T McHarg		
" C W A Bruce,		

The 7th March, 1890

No 116-F C—The following transfers are made in the interests of the public service —

Mr C F Elliott Deputy Conservator of Forests and (Officiating 1st) grade—from the Punjab to Baluchistan

Mr J H Iace Assistant Conservator 1st grade and Officiating Deputy Conservator, 4th grade—from Baluchistan to the Punjab

PATENTS.

The 5th March, 1890

No 485-P—Specifications of the under mentioned invention have been filed, under the provisions of Act V of 1888 in the Office of the Secretary appointed under the Inventions and Designs Act 1888. Copies have been sent to the Governments of Fort St George and Bombay and the Chief Commissioner of Burma. A copy of every specification is open to public inspection, from 11 A M to 4 P M at the Office of the Secretary appointed under the Inventions and Designs Act 1888 at No 13, Wood Street upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying —

No 69 of 1888—John Merwyn Wrench one of the executors of the will of the late Mr W S Bocquet of Rawalpindi, India District Locomotive and Carriage Superintendent North-Western Railway for a machine for pressing cotton and other substances of like nature

No 135 of 1889—Damodardas Jamnadas Tolat at present Proprietor of the Patent Hand Loom Warp Manufacturing Company at Surat for a chain mule warping machine

No 195 of 1889—Alfred Ashby Frederick Davis Supervisor in the Public Works Department of the Government of Bengal and Henry Haward Head Assistant in the Photo-

graphic Department of the Government of India both at present residing at No 21 Royd Street in the City of Calcutta for a further improvement in punkah pulling machines

No 234 of 1889—Theophilus Coad of Great Britain residing at Forest Gate Essex England for improved lens for deflecting light

No 265 of 1889—Thomas Ker M Inst C E Executive Engineer Public Works Department Government of India B B and C I Ry Abu Road Station Rajputana for improvements in and relating to sleepers for the permanent way of railways

No 486-P—The under mentioned designs have been registered under the provisions of Act V of 1888 in the Office of the Secretary appointed under the Inventions and Designs Act, 1888. Copies of the designs have been sent to the Governments of Fort St George and Bombay, and the Chief Commissioner of Burma. A copy of every design is open to public inspection, from 11 A M to 4 P M, at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, at No 13 Wood Street, upon payment of a fee of one Rupee —

No 1 of 1890—Joh Walser of Herisan near St Gallen in Switzerland Manufacturer for a design consisting of a stalk bearing buds and leaves of various alternating colours embroidered on different kinds of grounds to be used on piece goods fancy muslins or silk embroidered muslins and the like

No 2 of 1890—Joh Walser of Herisan near St Gallen in Switzerland Manufacturer for a design consisting of a stalk and

leaf with three fruits embroidered in various colours on different coloured grounds to be used on piece goods fancy muslins or silk embroidered muslins and the like

No 3 of 1890	} Messrs Ker Dods & Co Merchants of 81 Clive Street Calcutta for designs consisting of ornamental border for shawls &c with ornamental corner pieces worked in different combinations of colour
No 4 of 1890	
No 5 of 1890	
No 6 of 1890	
No 7 of 1890	
No 8 of 1890	
No 9 of 1890	

E C BUCK,

Secretary to the Government of India

FOREIGN DEPARTMENT

NOTIFICATIONS

Fort William, the 1st March, 1890

No 306 G—Lieutenant H L Showers Bengal Staff Corps Wing Officer, Meywar Bhil Corps, is appointed to officiate as Wing Officer and Adjutant of the Erinpura Irregular Force with effect from the date of assuming charge, and during the absence on furlough of Lieutenant F T C Hughes, or until further orders

The 4th March 1890

No 317 G—The services of Colonel C K M Walter Bengal Staff Corps Resident of the 1st class, and Governor General's Agent in Rajputana are replaced at the disposal of the Military Department, with effect from the 20th March, 1890

No 320 G—Colonel G H Trevor Madras Staff Corps, Resident of the 2nd class and Commissioner of Ajmere is appointed to be a Resident of the 1st class, and Governor General's Agent in Rajputana, with effect from the date of assuming charge *vice* Colonel C K M Walter whose services have been replaced at the disposal of the Military Department

No 327 G—The leave to Bombay for three months to study the native languages, granted to Lieutenant A D A G Bannerman Probationer Bengal Staff Corps officiating Squadron Officer (on probation) 2nd Regiment, Central India Horse in Foreign Department notification, No 1465 G dated the 16th August 1889, is extended by five days

The 5th March, 1890

No 778 I—In section 13 of the Hyderabad Assigned Districts Courts Law, 1889 there shall be inserted after the words Code of Civil Procedure the words and figures or in the Hyderabad Assigned Districts Small Cause Courts Law 1889 or in this Law and for the proviso to the same section the following shall be substituted namely—

“Provided that, except in so far as it may affect the exclusive jurisdiction of a Court of Small Causes or a Court invested with the jurisdiction of a Court of Small Causes, a direction given under this section shall not empower any Court to exercise any powers or deal with any business beyond the limits of its proper jurisdiction”

No 343 G—With reference to the notifications of the Government of India in the Foreign Department, Nos 286 I and 287 I, dated the 23rd January, 1884, the Governor General in Council is pleased to appoint Lieutenant K D Erskine, Bengal Staff Corps, Assistant to the Governor General's Agent in Rajputana, to be the Magistrate of Abu *vice* Lieutenant L Impey with effect from the forenoon of the 8th February, 1890

The 6th March, 1890

No 345 G—Surgeon Major T F Mullen, M D Indian Medical Service (Bengal), Agent, Surgeon at Ulwar and officiating Residency Surgeon in the Persian Gulf, is appointed to be Medical Officer of the Meywar Bhil Corps, with effect from the 1st August, 1889, *vice* Surgeon W W Webb M B, resigned

Surgeon Major T F Mullen will continue to officiate as Residency Surgeon in the Persian Gulf until relieved

No 353 G—Colonel J Biddulph, Bengal Staff Corps Political Agent of the 1st class is, on return from furlough appointed to be a Resident of the 2nd class and Commissioner of Ajmere with effect from the date of assuming charge, *vice* Colonel G H Trevor promoted

No 355 G—The following postings are made in the Baluchistan Agency with effect from the date of assuming charge—

Captain G F Chenevix Trench, Bombay Staff Corps officiating Political Assistant of the 2nd class, to be Assistant Political Agent in Quetta and Pishin

Lieutenant W M Cubitt Bengal Staff Corps officiating Political Assistant of the 2nd class to be Assistant Political Agent at Thal Chotiali

Lieutenant S H Godfrey Bombay Staff Corps officiating Political Assistant of the 3rd class, to be Assistant Political Agent in Zhob

No 357 G—Captain I MacIvor Bengal Staff Corps Political Agent of the 3rd class is posted as Political Agent in Zhob, with effect from the 1st January 1890

No 360 G—Lieutenant C Archer Bengal Staff Corps Political Assistant of the 2nd class is, on return from privilege leave, posted as First Assistant to the Governor General's Agent in Baluchistan with effect from the date of assuming charge

No 362 G—The services of Mr E G Colvin, officiating Political Agent of the 3rd class are replaced at the disposal of the Government of Bengal with effect from the date on which he may be relieved of his duties as First Assistant to the Governor General's Agent in Baluchistan

W J CUNINGHAM

Offg Secretary to the Government of India

FINANCE AND COMMERCE
DEPARTMENT

NOTIFICATIONS

LEAVE AND APPOINTMENTS

Calcutta, the 6th March 1890

No 1117—Mr U C Chakravarti Chief Superintendent, attached to the Office of the Comptroller Central Provinces is granted privilege leave for two months from such date in March, 1890 as he may avail himself of it

Mr David Hopson Senior Superintendent in the Office of the Comptroller Central Provinces is appointed to act as Chief Superintendent during Mr Chakravarti's absence on privilege leave

The 7th March 1890

No 1119—Mr R C Chapman, Assistant Accountant General and Inspector of Local Fund Accounts in Madras is granted leave on medical certificate out of India for one year and

six months from the 8th April, 1890, or such subsequent date as he may avail himself of it

Mr A H Anthony is appointed Assistant Accountant General and Inspector of Local Fund Accounts in Madras

No 1135.—Mr H J Brereton, Deputy Accountant General, North Western Provinces and Oudh, is granted privilege leave for twenty one days from the 14th March, 1890

SEPARATE REVENUE SALT

The 5th March 1890

No 1092.—In exercise of the powers conferred by the Indian Salt Act XII of 1882 the Governor General in Council directs that the following rules shall be substituted for rules 1 and 2 of the rules published in the Notification of this Department No 6007, dated the 29th November 1889 —

' 1 These rules shall apply to Calcutta as for the time being defined by or under the Calcutta Municipal Consolidation Act 1888 and to the area included in a radius of two miles from the limits of Calcutta as so defined, and shall have effect therein on and from the 8th March 1890

' 2 The importation into Calcutta or such area as aforesaid of the salt known in Calcutta and other parts of Bengal as *puckwa*, being salt which has been obtained in the manufacture of saltpetre, and on which the duty for the time being imposed under section 7 of the Act has not been paid at the place where the salt was obtained as on salt manufactured in the part of British India where that place is situated is prohibited absolutely

No 1093.—In exercise of the power conferred by the last paragraph of section 1 of the Indian Salt Act XII of 1882 and in supersession of the Notification in this Department, No 6005 dated the 29th November, 1889 the Governor General in Council is pleased to extend with effect from the date of publication of this Notification the whole of the said Act, except the portions thereof specified in the second paragraph of section 1 which are already in force and section 31 to Calcutta as for the time being defined by or under the Calcutta Municipal Consolidation Act 1888 and to the area included in a radius of two miles from the limits of Calcutta as so defined

E J SINKINSON

Secretary to the Government of India

MILITARY DEPARTMENT

Fort William, the 7th March, 1890

APPOINTMENTS

CHIN LUSHAI EXPEDITION

No 215.—First class Veterinary Surgeon J A Nunn, Army Veterinary Department, to have the rank of Inspecting Veterinary Surgeon while employed with the Chittagong Column of the Chin Lushai Expedition Dated 10th January, 1890

ARMY REMOUNT DEPARTMENT

No. 216.—The tenure of the appointment of Colonel J Ewing, Madras Staff Corps, in the Army Remount Department in India, is extended to the 5th March, 1892

MEDICAL DEPARTMENT

No 217.—The tenure of the appointment of Surgeon General W A Thomson M B, Medical Staff as Surgeon General Her Majesty's Forces Bengal, and Principal Medical Officer Her Majesty's British Forces in India is extended to the 10th March, 1892

FURLOUGH AND LEAVE

No 218.—The undermentioned officers are granted furlough out of India —

Colonel R M B Thomas Bengal Staff Corps Deputy Commissioner 3rd class officiating 2nd class Central Provinces (p a) for one year and 115 days under rule IX of the regulations of 1868

Colonel J W A Michell Bengal Staff Corps Commandant, 13th (The Shekhawati) Regiment of Bengal Infantry (p a) for one year and 182 days under rule IX of the regulations of 1868

Major T F Hobday Bengal Staff Corps Assistant Commissary General 2nd class (p a) for one year, under rule IX of the regulations of 1868

Captain J Sherston D S O, The Rifle Brigade District Staff Officer, 2nd class, (m c) for six months under Article 689, Army Regulations India Volume I Part I

Surgeon Major F Sanders, (m c) for 290 days under rules IX and XV of the regulations of 1868

Conductor R Straughan, Sub Engineer 3rd grade, Public Works Department Punjab, (m c) for one year, under rule I of the regulations of 1875

No 219.—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps, the specified period to count from the date of being struck off duty —

Colonel S J Browne Bengal Staff Corps, 6th Regiment of Punjab Infantry Punjab Frontier Force for one year Pension Service—36th year commenced 5th March 1890

Colonel G Atkins Bengal Staff Corps 1st Regiment of Bengal Infantry, for one year Pension Service—34th year commenced 3rd February 1890

Colonel A H Prinsep, Bengal Cavalry 11th (Prince of Wales Own) Regiment of Bengal Lancers for 213 days Pension Service—34th year commenced 2nd December, 1889

Colonel H M Pratt, C B, Bengal Staff Corps, 2nd (or Hill) Regiment of Sikh Infantry, Punjab Frontier Force for one year Pension Service—34th year commenced 17th December, 1889

Major D S Cunningham Bengal Staff Corps, 1st Regiment of Punjab Cavalry Punjab Frontier Force for one year Pension Service—25th year commenced 28th January, 1890

Major H C Lamb, Bengal Staff Corps 4th Regiment of Bengal Cavalry, for one year

Pension Service—21st year commenced 5th May, 1889

Lieutenant W B Mullins, Bengal Staff Corps, 33rd Regiment of Bengal Infantry, for one year Pension Service—11th year commenced 14th January, 1890

Lieutenant H E Whiffin, Bengal Staff Corps, 13th (Duke of Connaught's) Regiment of Bengal Lancers, for one year Pension Service—8th year commenced 27th January, 1890

No 220—The undermentioned officer is granted leave to proceed out of India on medical certificate under the leave rules for the Staff Corps the leave to have effect in India from the date of being struck off duty till the date of sailing the specified period to count from the date of leaving India —

Lieutenant E G Wright, Bengal Staff Corps 10th Regiment of Bengal Infantry, for one year Pension service—5th year commenced 9th May 1889

No 221—Conductor G C Goff, Ordnance Department is granted leave in India (m c) for 182 days under the leave rules published in Clause 167 India Army Circulars, 1889 in extension of the furlough granted to him in G G O No 790 of 1888 and No 882 of 1889

PROMOTIONS

No 222—The following promotions are made, subject to Her Majesty's approval —

To be Colonels in the Army

Lieutenant Colonel Henry Elliott Dishwood Bayley Madras General List, Infantry —3rd March 1890

Lieutenant Colonel Charles Lewis Prendergast Bengal General List, Infantry —4th March, 1890

BENGAL STAFF CORPS

To be Lieutenant Colonel

Major John Francis James Miller,—1st March, 1890

PUBLIC WORKS DEPARTMENT

No 223—Honorary Lieutenant and Assistant Commissary Philip Justin Ryan Assistant Engineer 1st grade North Western Provinces and Oudh, to be Deputy Commissary,

Honorary Lieutenant and Deputy Assistant Commissary John Howlett Quilter Assistant Engineer, 1st grade Military Works Department, to be Assistant Commissary,

Honorary Lieutenant and Deputy Assistant Commissary James Tuck is absorbed in the grade of Deputy Assistant Commissary

with effect from the 1st October 1889, *vice* Honorary Captain and Deputy Commissary Andrew Forayth, retired

No 224—Barrack Sergeants Samuel Duke Jeremiah O'Leary, Michael Walsh, and Louis Murray, to be Sub-Conductors, Supernumerary,

Sergeant Charles Gentry, Supervisor, 1st grade, Punjab Irrigation, to be Sub-Conductor, with effect from the 1st October, 1889, to fill an existing vacancy

(This cancels G G O No 1043 of 1889)

No 225—Sergeant John Lee Supervisor 2nd grade, North Western Provinces and Oudh, to be Sub Conductor with effect from the 8th November, 1889, *vice* Sub Conductor Robert Edwards, deceased

No 226—Sergeant Arthur Malpass, Sub Engineer 2nd grade Military Works Department, to be Sub Conductor with effect from the 3rd February, 1890, *vice* Sub Conductor Charles Lewis, retired

PUNJAB FRONTIER FORCE

No 227—5th Punjab Infantry—

Havildar Zamán Ali to be Jemadar *vice* Pasand Khan promoted with effect from the 1st October 1889

REWARDS

ORDER OF BRITISH INDIA

No 228—The Governor General in Council is pleased to admit the undermentioned native officer to the 2nd class of the Order of British India from the date specified —

BOMBAY

To the 2nd class with the title of "Bahadur"

Risaldar Babaji Rao Pawar His Excellency the Governor's Body Guard, Bombay, *vice* pensioned Risaldar Matabakhsh Bahadur, 1st Bombay Lancers deceased—5th December, 1889

VOI UNTEER CORPS

PROMOTIONS

No 229—*Northern Bengal Mounted Rifles—*

Lieutenant George Edward Le Fleming Davys to be Captain, *vice* Warren, deceased

RETIREMENTS

No. 230—*East Indian Railway Volunteer Rifle Corps—*

Captain (Honorary Major) William Ward resigns his commission and is permitted on retirement, to retain his rank and wear the uniform of the corps

E. H. H. COLLEN

Secretary to the Government of India.

MILITARY DEPARTMENT

NOTIFICATION

Calcutta the 7th March 1890

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the under mentioned Commissioned Officers, on the dates specified were received in the Military Department between the 11th January and the 7th March, 1890 —

Corps	Rank and Names	Date of Decease	Place of Decease	Testate or Intestate.	REMARKS
1st Battalion Rifle Brigade	Major C V Eccles	21st February 1890	Bareilly	No will found	
Army Medical Staff	Surgeon F W Hennessy	26th February 1890	Lucknow		
8th Bengal Cavalry	Lieutenant J D McAndrew	28th February 1890	Nowgong		
2nd Battalion Lincolnshire Regiment	2nd Lieutenant F A Busteed	4th March 1890	Cawnpore		

E H H COLLEN

Secretary to the Government of India

PUBLIC WORKS DEPARTMENT

NOTIFICATIONS

Calcutta the 1st March 1890

No 97 — Mr I S Sherlock Hubbard, Examiner of Accounts 4th class 2nd grade, is promoted to Examiner of Accounts 4th class, 1st grade, sub *pro tem* with effect from the 29th November 1889

No 98 — Mr H C E Vernon Executive Engineer 3rd grade, North Western Provinces and Oudh is permitted, at his own request to resign his appointment in the Public Works Department

No 99 — With reference to Public Works Department Notification No 75 dated 12th February 1890, Mr W F Curry Deputy Examiner of Accounts attached to the Office of the Examiner of Public Works Accounts, Bengal is transferred to the Office of the Examiner of Public Works Accounts, Burma

No 100 — CORRIGENDUM — In Public Works Department Notification, No 33 dated 23rd February 1890 replacing the services of Major W Pitt R E Executive Engineer 3rd grade at the disposal of the Military Department, for 15th March, 1890 read 7th March, 1890

The 5th March 1890

No 102 — Lieutenant Colonel J A Little, S C, Officiating Deputy Consulting Engineer for Railways Calcutta, and Captain J Burn Murdoch, R E, and Mr R C Dyson, Officiating

Deputy Consulting Engineer for Railway Bombay, are confirmed in their appointments

No 103 — ADDENDUM — To Public Works Department Notification No 69 dated the 10th February 1890 granting Mr F G Heaven Deputy Examiner of Accounts furlough out of India, add — with effect from the 15th March 1890 or such subsequent date as he may avail himself of it

No 104 — Mr J E Eaglesome, Assistant Engineer 3rd grade, State Railways, is promoted to Assistant Engineer, 2nd grade, with effect from the 13th December, 1889

The 7th March 1890

No 105 — With reference to Public Works Department Notification No 30 dated the 21st January 1890 it is hereby notified that the orders of Public Works Department Resolution No 89 G dated 13th January 1889 relative to the separation of the lists for the promotion of Superintending Engineers of the Military Works and Public Works Departments respectively have effect from the 1st December, 1889

No 106 — Mr R A English, Examiner, 4th class 3rd grade, sub *pro tem*, officiated Assistant Secretary to the Government of India Public Works Department, from the 27th January to the 28th February, 1890

No 107 — Mr A C Newcombe, Examiner 4th class 3rd grade, attached to the Office of the Examiner of Public Works Accounts, Bombay is appointed to officiate as Assistant Secretary to the Government of India Public Works Department, during the absence on privilege leave of Mr J E Dallas or until further orders

No 108 —The Governor General in Council is pleased to order the following promotions and reversions to and in the classes of Chief and Superintending Engineers, with effect from the dates specified —

NAMES	From	To	Nature of promotion	With effect from
Brockman W D	Superintending Engineer 1st class sub <i>pro tem</i>	Superintending Engineer 1st class	Permanent	7th December 1889
Skipwith Lieutenant Colonel G I R E	Superintending Engineer 2nd class	Superintending Engineer 1st class	Sub <i>pro tem</i>	7th
Ottley Major J W R F	Superintending Engineer 2nd class sub <i>pro tem</i>	Superintending Engineer 2nd class	Permanent	7th
Gracey Lieutenant-Colonel I R E	Superintending Engineer 2nd class temporary rank	Superintending Engineer 2nd class	Sub <i>pro tem</i>	7th
Gatherer A B	Superintending Engineer 3rd class	Superintending Engineer 2nd class	Temporary	7th
Richard H J	Executive Engineer 1st grade	Superintending Engineer 3rd class	Permanent	7th
Home, Lieutenant-Colonel F J R F	Chief Engineer 3rd class temporary rank	Chief Engineer 3rd class	Permanent	10th
Storey H F	Superintending Engineer 1st class sub <i>pro tem</i>	Superintending Engineer 1st class	Permanent	10th
Walker F B	Superintending Engineer 2nd class	Superintending Engineer 1st class	Sub <i>pro tem</i>	10th
Hughes A J	Superintending Engineer 2nd class sub <i>pro tem</i>	Superintending Engineer 2nd class	Permanent	10th
Corbett Major F V R F	Superintending Engineer 3rd class temporary rank	Superintending Engineer 3rd class	Permanent	10th
Corbett Major F V R E	Superintending Engineer 3rd class	Superintending Engineer 2nd class	Sub <i>pro tem</i>	10th
Smith Colonel C J R F	Chief Engineer 2nd class	Chief Engineer 1st class	Sub <i>pro tem</i>	17th
Hume Lieutenant-Colonel F J R E	Chief Engineer 3rd class	Chief Engineer 2nd class	Sub <i>pro tem</i>	17th
Firbrace Lieutenant Colonel F R F	Superintending Engineer 1st class	Chief Engineer 3rd class	Sub <i>pro tem</i>	7th
Buyers J W C I I	Superintending Engineer 2nd class	Superintending Engineer 1st class	Sub <i>pro tem</i>	17th
Odling C W	Superintending Engineer 3rd class	Superintending Engineer 2nd class	Sub <i>pro tem</i>	7th
Jopp Colonel K A R F	Executive Engineer 1st grade	Superintending Engineer 3rd class	Sub <i>pro tem</i>	17th
Smith Colonel C J R E	Chief Engineer 1st class	Chief Engineer 1st class	Permanent	3th
McNile Colonel J M R F	Chief Engineer 2nd class	Chief Engineer 1st class	Sub <i>pro tem</i>	3th
Steel Colonel J P R E	Chief Engineer 2nd class	Chief Engineer 2nd class	Permanent	3th
Harrison Lieutenant Colonel C W I R F	Chief Engineer 3rd class temporary rank	Chief Engineer 3rd class	Permanent	30th
Harrison Lieutenant Colonel C W I R F	Chief Engineer 3rd class	Chief Engineer 2nd class	Sub <i>pro tem</i>	3th
Skipwith Lieutenant Colonel G I R E	Superintending Engineer 1st class sub <i>pro tem</i>	Superintending Engineer 1st class	Permanent	30th
Marshall Lieutenant Colonel G I R E	Superintending Engineer 2nd class	Superintending Engineer 1st class	Sub <i>pro tem</i>	3th
Fenner H A S	Superintending Engineer 2nd class sub <i>pro tem</i>	Superintending Engineer 2nd class	Permanent	3th
Ramsay J	Superintending Engineer 3rd class sub <i>pro tem</i>	Superintending Engineer 2nd class	Sub <i>pro tem</i>	3th
Beresford J S	Superintending Engineer 3rd class temporary rank	Superintending Engineer 3rd class	Permanent	3th
La Touche H C D	Superintending Engineer 3rd class	Superintending Engineer 2nd class	Permanent	3th
Ottley Major J W R I	Superintending Engineer 2nd class	Superintending Engineer 1st class	Sub <i>pro tem</i>	3th
Glass, J G H	Superintending Engineer 2nd class sub <i>pro tem</i>	Superintending Engineer 2nd class	Permanent	3th
Beresford J S	Superintending Engineer 3rd class	Superintending Engineer 2nd class	Sub <i>pro tem</i>	3th
Alexander J W	Superintending Engineer 3rd class temporary rank	Superintending Engineer 3rd class	Permanent	3th
Garbett H	Superintending Engineer 1st class temporary rank	Superintending Engineer 2nd class	Permanent	5th
Gatherer A B	Superintending Engineer 2nd class temporary rank	Superintending Engineer 3rd class	Permanent	5th

The promotions of officers from 30th December, 1889 as notified in Public Works Department Notification No 20, dated the 13th January, 1890 are hereby superseded

TELEGRAPH

The 3rd March 1890

No 101 —His Excellency the Governor General in Council is pleased to order the following permanent promotion in the Persian Gulf Section of the Indo European Telegraph Department with effect from the 31st October 1889 —

Name	From	To	REMARKS
J P Hawkins	Clerk 1st grade	Assistant Superintendent	Since Mr W A Newham deceased

R. C B PEMBERTON Colonel, R E
Secretary to the Government of India

1

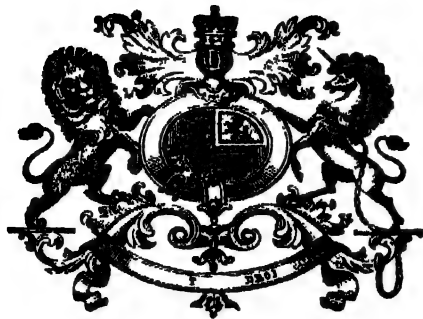
2 3 4

5 6 7 8

9 10

11

12



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 8 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART II

Notifications by High Court Comptroller General, &c

GAZETTE OF INDIA

NOTICE

The 12th October 1889

From the 9th November next, till further notice the complete *Gazette of India* will be published at Calcutta. After the end of November all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January 1887

	P	a	m
Subscription for <i>Gazette</i> and Supplement	12	0	0
Postage	5	8	0
Subscription for Parts I II and III or any of them	6	0	0
Postage	2	8	0
Subscription for Parts IV V and VI or any of them	4	0	0
Postage	2	8	0
Subscription for Supplement only	5	0	0
Postage	5	0	0
Subscription for Supplement and Part VI	6	0	0
Postage	5	0	0

For a single copy of the *Gazette* and Supplement 8 as

For a single copy of Parts I II and III or IV V and VI or Supplement 4 as

Postage on single copies varies according to weight

Rules and Notifications issued under Legislative Acts and having the force of law may be obtained separately at per page 2 pice

By order of Government all subscriptions must be paid *in advance*

Applications for the supply of the *Gazette* on *public service* should be addressed to the Home Department

Complaints regarding non receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due

Attention is invited to the Circular Memo of the Government of India Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P M on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*

Matter intended for publication in the Supplement should reach the Press not later than Thursday

E J DEAN

Publisher Gazette of India

AGENT TO THE GOVERNOR GENERAL RAJPUTANA

NOTIFICATIONS

Abu the 28th February 1890

No 837 G—With reference to Foreign Department Notification, No 157 G dated 6th February 1890 Lieutenant C A Hemball, Bombay Staff Corps assumed charge of his duties as Assistant to the Agent to the Governor General in Rajputana on the afternoon of the 26th idem

The 3rd March, 1890

No 864 G—Surgeon G J R Bell, M B Indian Medical Service (Bengal) Officiating Civil Surgeon Bikaner availed himself on the afternoon of the 11th February, 1890, of the privilege leave granted him in Foreign Department Notification, No 261, dated 20th idem

By Order,

K D ERSKINE *Lieut*,
for First Asst Agent to the Govr Genl
Rajputana.

Statement of the Affairs of the Bank of Bengal for the week ending 4th March 1890.

[illegible]

BANK OF BENGAL

Calcutta the 6th March 1960

F T LEWIS

Offg Chief Accountant

By Order of the Directors

W D CRUICKSHANK

Secretary & Treasurer

Rate for Demand Loans 11 per cent

Percentage 33.8

**CHIEF COMMISSIONER OF
AJMERE MERWARA.**

NOTIFICATION

Abu the 21st February, 1890

No 181—96 III—With reference to the orders issued by the Agent to the Governor General, Rajputana under Notification No 224 C, dated the 11th February 1890 Captain J A Bell 2nd in Command of the Deoli Irregular Force, is appointed, with effect from the date of assuming charge, to officiate as Cantonment Magistrate, Deoli during the absence on privilege leave of Colonel F W Boileau

With effect from the same date Captain J. A. Bell is invested under Section 12 of Act X of 1882 (Criminal Procedure Code) with the powers of a Magistrate of the 2nd class to be exercised during the time he may act as Cantonment Magistrate, Deoli.

By Order,

E A FRASER *Major.*

*First Asst to the Govt Jail's Agent
Rajputana & Chief Commr Ajmere Merwara*

RESIDENT IN MYSORE

NOTIFICATION

Bangalore the 24th February, 1890

No 27—It is hereby notified for general information that the list of holidays sanctioned for the year 1890 for the Offices in the Civil and Military Station of Bangalore under the orders

of the Resident in Mysore shall also be held applicable to the courts in the said station that all the courts in the station will be closed on the days therein notified either as general or as special holidays, that all Sundays in the year shall be observed as close holidays and that the civil courts be closed from the 8th April to 19th May (both days inclusive), on account of the annual recess

By order of the Court,

P S KRISHNA ROW

Registrar

MILITARY WORKS DEPARTMENT

NOTIFICATION

Simla, the 19th February 1890

No 54—Lieutenant G A S Stone, RE Assistant Engineer, 1st grade, is appointed to officiate as Executive Engineer, Rawalpindi Division Military Works, with effect from the forenoon of the 1st February 1890

G E SANFORD *Colonel, R E.*

Inspector General of Military Works

NORTH WESTERN RAILWAY

NOTIFICATION

Lahore, the 28th February, 1890

No 4—Mr F R Upcott Superintendent of Way and Works, Lahore is granted under Section II, Chapter XIII, of the Civil Service Regu

lations, furlough for nine months with the usual subsidiary leave, with effect from 25th March 1890, or such subsequent date as he may be permitted to avail himself of it

W A J WALLACE *Colonel R E*
Director N W Railway

TELEGRAPH DEPARTMENT

NOTIFICATION

Calcutta the 4th March 1890

No 27—Offices reported opened and closed during the month of February 1890—

Name of Office	Where situated	Date	REMARKS
<i>Government Telegraph Offices</i>			
Chitor (Camp Office)	Raipurana	1890 17th Feb	Opened
Ditto	Ditto	2 st	Closed
Indi	Bombay Presdy	1st	O n d
Kharr	Bal ch stan	7th	D tt
Nelliak la	Madras P esdy	28th	Clos-d
Tiruvalur	Ditto	25th	Opened
<i>Field Offices Chin Lushai Expedition</i>			
Bridge Camp		1st Feb	Opened
Ditto		15th	Closed
Bwetet		1 th	Opened
Ditto		16th	Closed
Darjow		22nd	Opened
Fort Darjow Klang		27th	Dtto
Haka		5th	Dtto
Koladyne		13th	Dtto
Lalthuma		7th	Dtto
Ditto		13th	Clo ed
Dtto		6th	R - pened
Ditto		23 d	Closed
<i>Railway Telegraph Office</i>			
Akaltara		1890	
Haradwar			
Champa			
Kharsia			
Nahapali			
Nala			
Pa aghat			
Ra garh			
Sakt			
Nulla			
Chinchli			
Kambalapili			
	B ngal Nagpu Ry	1st Feb	Opened
	H H the Caek war s Ry	1st	Dtto
	Southern Mah ratta Ry	3rd	Ditto
	Ku nool Canal	16th	Closed

NOTE—The names of the following offices have been changed—

Mau Indian Midland Railway name changed to Mau Ran pu
Indian Midland Railway
Akharpr Indian Midland Railway name changed to Tamla
Indian Midland Railway
Fort Darjow Klang name changed to Fort Fregear

C H REYNOLDS,
Director Traffic Branch
for Director General of Telegraphs

CURRENCY NOTES

The following Currency Note is stated to have been destroyed and payment of its value has been claimed by the person whose name is placed against the number any other person claiming a right to it is warned to communicate at once with the undersigned—

Lahore Circle

NOTE WHILY LOST OR DESTROYED

Regt No	No of N t	V l	Name of Claimant
1889-90			
W66	E 32—62678	100	Abdool Ghunni care of Hafiz Abdool Qadir Leather Merchant Lahore

J A ROBERTSON
Currency Officer

LAHORE
The 3rd March 1890

Statement of Silver Balance in the Calcutta Mint for the week ending 5th March, 1890

Value of silver held in the Mint on account of the Currency Department on the evening of the 26th February 1890	Rs	As
Value of Government silver in the Mint on the same date	15 99 684	
ADD—	4 07 787	20 07 471
Silver received by the Mint during the week on account of the Currency Department	1 76 799	
Ditto ditto Government	1 77 368	3 54,167
DEDUCT—		23,61 638
New coin paid to Reserve Treasury during the week	2,40,000	
Petty items issued for miscellaneous purposes	10 108	2 50 108
Balance on the evening of the 5th March 1890		21 11 530
The Balance comprises—		
Silver held on account of the Currency Department	17 63 064	
Ditto ditto Government	5 48,466	21 11 530
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	92 530	
Ditto ditto Government		92 530

A W BAIRD *Lieut Colonel R E*
Master of the Mint

CALCUTTA MINT
11 5th March 1890

SURVEY OF INDIA DEPARTMENT PUBLICATIONS FOR SALE

Metric Weights and Measures and other Tables price Rs 1 8 obtainable at the Surveyor General's Office No 13 Wood Street Calcutta

Descriptive Catalogue of Instruments available at the Mathematical Instrument Office No 15 Wood Street Calcutta price Rs 2

Tide Tables for the Indian Ports for the year 1890 (also January 1891)—

Part I Western Ports *vis*—Aden Kurrachee Okha Point and Bevt Harbour (mouth of Gulf of Cutch) Kathiwarad Bhavnagar Bombay Mormugao (Goa) Karwar Bepore Cochin Tuticorin Galle and Colombo (Ceylon) and Paumben Pass (Island of Rameswaram) Price Rs 2

Part II Eastern and Burma Ports *vis*—Negapatam Madras Cocanada Vizagapatam False-Point Dablat (Saugor Island) Diamond Harbour Kidderpore (Calcutta) Chittagong Akyab Elephant Point Rangoon Amherst Moulmein and Port Blair Price Rs 2

Aden pamphlet	Price As 8
Kurrachee pamphlet	" 8
Ditto Sheet	" 8
Okha Kathiwarad and Bhavnagar pamphlet	Rs 1
Bombay pamphlet	As 8
Ditto Sheet	8
Mormugao and Karwar pamphlet	12
Tuticorin Galle Colombo and Paumben Pass pamphlet	Rs 1
Madras pamphlet	As 8
Ditto Sheet	8
Hooghly River Sheet	Rs 1
Chittagong pamphlet	As 8
Rangoon River pamphlet	12
Ditto Sheet	" 12
Moulmein River pamphlet	12
Port Blair pamphlet	" 8

These can be purchased either directly from the Office of the Tidal and Levelling Party Survey of India, Poona or from the following Agents —

Messrs Thacker, Spink and Company, Calcutta Messrs Thacker and Company Bombay the Manager, *Times of India* Bombay the Port Officers at Moulmein Chittagong Rangoon Tuticorin, Colombo, Galle Cochin Calicut Mangalore and Aden the Vice Chairman Port Commissioners Rangoon and the Chairman, Port Trust, Kurrachee

M W ROGERS *Lieut Col R E,*
Assistant Surveyor General
In charge Surveyor General's Office

POST OFFICE

NOTIFICATIONS

Unclassified Letter held in the Calcutta General Office
4th March 1890

Alderson & Co	Crystal Palace	Presgrave Richard
Alderson & Co	Gilmour	Dunn
Brown M M	Hitchcock	Pennell
Chaffin B	Johnson H L	Roads Mrs
Cohen A M	Milne Isaac	Rowland
	Irish J S	Sutton Druggists
		Assnally

Letters mailed in the Office

Allan C H	Hamilton C J	Moffat George
Babnau F H gh	Hillier J R	Mile P C
Baldwin W H	Haddock J C	Morgan M S R
Barke F W	Hardy M S M	Mohd I
Barns W	Harker F J	Nelly C R A
Baxter M S	Hewitt F J	OMally Capt
Beckley C M	Hewitt Mr W	D'Oyley
Bickelator	Hillier C C	Pitt J H
Brown W	Hillier I	Pitt M S
Bruc R C	Hillier M L	Platts Mrs S K
Carby Lady	Hillier M H	Potter (unt J
Charmut Mr	Hunt H C	Pitt
Chatterton J	Jackso I	Pante M S
Close Henry	Johnson O C	Rina d J R
Crope W	Kendall	R. K. B M
D Pima U l ans	Kub J D	R. N G
Devitt D F	Lach R	Rose Ott
Dickson M E	La b F G	Rask R R I ad
Douglas G P H	Lang J O	R. S I D
Drake d A	Linton C I	R. bi I h i C
Dymond G F	L. sey Th mas	R. well Donald
Filott K	Lons W	Sa I
Filmore J hn S	Madonld B D	Sa I F W
Ferguson J H & Co	Mackenzie J	Sl. mo John
Fillul Rev S E V	Major A	Sl. w b y Mas
Fisk F M	Mathews F	Sl. w r t I k
Forshaw H	Mathews J R	Skinner J C M
Fraser H C	Maxwell S J S	Sler M
Fraser Miss F	May J J	Thompson D
Frazer A M	Mayes W H	Thomson Captain
Gantzman Charles	McAdoo Mr	W A
Gifford H J	McNair Mas	Tull k H rbert
Glover W F	McSmith D	Ursto Johan
Green W W	Menzie Mrs C	Walt r Anih rst
Griffiths A E	Menzie C	Walte I
Guillott E		Weatherly Harry

Registered Letters

Chiodetti A	Leonard C B	Marsland W
Edwards C	MacLeod D J	Mitsud George
Giuseppe Celestini		

Unclassified Letter held in the Bank of India Office
in the 3rd March 1890

Blackwell Sergt W	Ferguson H F	Thompson Jas
Browne A J	Patwhynloch	Wallace Rev
Crawther J		

E HUTTON

Secretary to the Calcutta

The 8th March, 1890

SEA AND FOREIGN MAILS

Mail for	Date of closing at Calcutta	Route by which despatched
Egypt F op A ica Cal	1890	
Colo es ti o gh U t d K h	11th Mar	Per P & O Str
Ditto (B k P t a i t t	10th	Ho bay
Maunt us Mayotte Nossi Be	11th	Ditto
and R f ion	11th	Ditto
Zanz bar Mozamb qu D lagoa	11th	Ditto
Bay Natal and Cap C lon es		
Ce lon St ait Scitl t N		
the lands l d Labian Han		
k k (Sia) Phil pp se l la d	10th	Ditto
Chin d Jap	10th	Ditto
Au t ala N w 7 la d d I	10th	Ditto
ma la	10th	Ditto
Madras and Colombo	10th	Per P & O St
	8th	Be igal
Straits China and Japan	8th	For Steamer
Rangoon a d M l e	11th	Japan
	14th	Pe Steama
Ditto ditto	14th	Madu a
	12th	Pe Steame
Akyah k y ukpy Sand way	12th	St sa
R g	12th	P Steamer
Port Blair	12th	C conada
Natal and Maur ti s	8th	Vid Mad as
		P Steamer
Durban Port Natal East London		Warora
P t El zabeth Algoa Bay		
Mosel Bay and Ca o f wn	8th	Via Mad as
Colon bo	11th	P r Steame
		Capella

V B —Th t t t t f Inland articles (including articles for Bur a and Port Blair a d fo Caylon by land te) will be clear ed for the last t m f arti les without th late fee at 7 P M pre ously art w t no Inland lett s and papers t lly pr paid and bearing a tra postage tanp t half anna will be r ce d pt 73 P M

O the day of d spatch of the M l to E pe the letter-box for Fo eign arti les will be clear ed for the last time for art cles without the late fee at 83 M t a e i nd papa li h p t) M On other day the l tte box for Foreign arti les will be clear ed for the last time for art les without the lat fee at 7 P M and F g lett rs and pa i lly prepaid bearing an t ta i o 4 annas will be ce d up to 730 P M fo despatch by any Fore gn Mails despatched th same night

E HUTTON

Presidency Postmaster Calcutta

METEOROLOGICAL PUBLICATIONS FOR SALE

At the Meteorological Office, No 5 Russell Street also at Messrs Thacker Spink & Co at the prices specified below —

Report on the Meteorology of India in 1875 4to 89 pages text 297 pages tables 3 charts Rs
Report on the Meteorology of India in 1876 4to 97 pages text 34 pages tables 3 charts Rs
Report on the Meteorology of India in 1877 4to 193 pages text 375 pages tables 3 charts Rs
Report on the Meteorology of India in 1882 4to 152 pages text 298 pages tables 8 charts Rs
Report on the Meteorology of India in 1883, 4to 150 pages text 305 pages table 9 charts Rs
Report on the Meteorology of India in 1884 4to 153 pages text 35 page tabl s 4 cha ts Rs
Report on the Meteorology of India in 1885 4to 202 pages text 315 pag tables 4 charts Rs
Report on the Meteorology of India in 1886, 4to 228 page text 322 pag s tables 5 charts Rs
Indian Meteorological Memoirs Vol I Part I 4to 118 pages 9 plates Rs 8
Indian Meteorological Memoirs Vol I Part II 4to 63 pages 4 plates Rs 1-8
Indian Meteorological Memoirs Vol I Part III 4to 86 pages 2 plates Rs 1-8
Indian Meteorological Memoirs Vol I Part IV 4to 62 pages 8 plates Rs 1-8
Indian Meteorological Memoirs Vol I Part V 4to 57 pages 10 plates Rs 1-8
Indian Meteorological Memoirs Vol I, Part VI 4to 61 pages Rs 1-8

- Indian Meteorological Memoirs, Vol II Part I 4to 7b
pages 9 plates R1-8
Indian Meteorological Memoirs Vol II Part II 4to 09
pages 9 plates R1-8
Indian Meteorological Memoirs Vol II Part III 4to 68
pages 3 plates R1-8
Indian Meteorological Memoirs Vol II Part IV 4to 232
pages 7 plates R1-8
Indian Meteorological Memoirs Vol II Part V 4to 20
pages 1 plate R1
Indian Meteorological Memoirs Vol II complete in
cloth R10
Indian Meteorological Memoirs Vol III Part I 4to 110
pages 7 plates R2
Indian Meteorological Memoirs Vol III Part II 4to 138
pages 12 plates R2
Indian Meteorological Memoirs Vol III Part III 4to 16
pages text 353 pages table R4
Indian Meteorological Memoirs Vol IV Part I 4to 57
pages 4 plates R1-5
Indian Meteorological Memoirs Vol IV Part II 4to 8
pages 4 plates R2
Indian Meteorological Memoirs Vol IV Part III 4to 24
pages 2 plates R1-8
Indian Meteorological Memoirs Vol IV Part IV 4to 97
pages 14 plates R3
Cyclone Memoirs Part I demy 43 pages 6 plates R1
Report on the Vizagapatam and Backergunge Cyclones
October 1876 4to 87 pages 4 plates R2
Report on the Madras Cyclone of May 1877 4to 11
pages text, 97 pages tables, 5 plates R2-6
Rainfall Chart of India 4th ed. 1877 average annual dis-
tribution of rainfall (in colour) 8a
Rainfall Map of India (1 to 2 sheets scale 64 miles to an
inch) showing the annual distribution of rainfall (in colour) R3
Register of Original Observations of six stations in India
for each of the years 1879 to 1887 corrected and reduced
Hach year R2-8
The Indian Meteorologist's Vade Mecum Part I [Instruc-
tion to Observers] 113
The Indian Meteorologist's Vade Mecum Part II [The
Meteorology of India] R
Tables for the Reduction of Meteorological Observations
India R2
Barometer Wind and Current Charts of the Bay of Bengal
and adjacent sea north of the equator R
Charts of the Bay of Bengal and adjacent sea north of the
equator showing the specific gravity temperature and
currents of the sea surface R6
Barometer Wind and Current Charts of the Arabian Sea
and the adjacent portion of the North Indian Ocean R5

JOHN F. I. O. I.
1877 Meteorological Reports to the
Government of India

THE INDIAN LAW REPORTS

PUBLISHED UNDER AUTHORITY

The Indian Law Reports, published under the authority of the
Governor General in Council appear in monthly parts pub-
lished as soon as possible after the first of each month at Cal-
cutta Madras Bombay and Allahabad and each of the four
series—one for the Calcutta High Court a series for the
Madras High Court a third for the Bombay High Court and
a fourth for the Allahabad High Court. The cases heard by
the Privy Council on appeal from each High Court are
reported in the series for that High Court. Cases heard by
the Privy Council on appeal from the Privy Council in India are
subject to any High Court are printed in the Calcutta Series.
The Calcutta Series is distributed by the Bengal Secretariat and
the Madras Bombay and Allahabad Series are distributed
direct from Madras Bombay and Allahabad respectively.
In a perusal of the previous advertisements on and from the
1st January 1889 the terms of subscription and sale will be
as follows for current issues as well as for back numbers of
the Reports from 1876—

Terms of subscription payable annually in advance		R22 8	
For the complete Series including postage		Without postage	With postage
		R a p	R a p
For the Calcutta Series		10 0 0	12 8 0
each of the Madras Bombay			
and Allahabad Series		6 0 0	7 0 0
a part of the Calcutta Series			
purchased separately inclusive			2 0 0
of postage in India			
a part of each of the Madras Bom-			
bay and Allahabad Series pur-			
chased separately inclusive of			
postage in India			1 0 0

The following is the rate at which deductions will be made for
parts out of print—

		For town	For mufasil
		R a p	R a p
For the Calcutta Series per copy		0 8 9	0 10 3
each of the Madras Bombay			
and Allahabad Series per copy		0 5 3	0 5 9
the Calcutta Series for the year		7 2 0	8 6 3
each of the Madras Bombay			
and Allahabad Series for the		4 4 6	4 11 3
year			

Persons desiring to subscribe for or purchase the Reports
should apply to—
Superintendent Government Press Madras
The Government Central Book Depot Bombay
Director of Government Books North Western Prov-
inces and Oudh
Superintendent of Government Printing Bengal

Orders and subscriptions for 1889 should be at once registered
and emitted

NOTICE

Indian Law Reports

Advertisements will be accepted for publication on the wrapper
of the Indian Law Reports by the Calcutta Series by the Calcutta Cen-
tral Press Company Limited 5— Council House Street, at
the following rates payable in advance—

For one issue	page	Half	Quarter
	R 2	R 14	R 9
three issues	50	30	24
six	100	60	45
nine	150	90	64
twelve	180	120	80

THE BENGAL LAW REPORTS

A few sets of the Bengal Law Reports (Volumes 1 to 15) are avail-
able at Messrs Thacker Spink & Co Calcutta at Rs 375
set.

A Manual of Reference to the Examinations in Oriental
Languages with the latest code of Government and spec-
imen papers of the various examinations. By Lieutenant-Colonel
H. S. JARRKITT New Edition 4s.
Apply to the Librarian 17 Elysian Row

For sale in Rajpootana to Officers stationed at the
Moore's Manual of Family Medicine for India, 4th
Edition 1s 6d—

To Government Officers (except those mentioned below) and
to the public at large R4
To all Officers employed in Government Departments who are
in receipt of salaries under Rs 500 per annum on a certifi-
cate bearing the signature of the officer in charge of the
chaudhary to the personal use of the officer R3 (8s)

BOOKS AND PUBLICATIONS

FOR SALE BY THE

SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA

8 HASTINGS STREET CALCUTTA

All books published by the Superintendent of Govern-
ment Printing India can be purchased either directly or
through the following or any other booksellers—

AGENTS

CALCUTTA	Thacker Spink & Co
MADRAS	Higginbotham & Co
BOMBAY	(Thacker & Co Ltd
POONA	Cooper Maddon & Co
	Cooper Maddon & Co

NOTICE—Books required for private use only can be
purchased. Application should be accompanied by a
remittance unless it is wished that the books should be
sent by value payable post in which case besides the
ordinary postage an additional charge will be made for
registration and commission.
Books required for the public service should be obtained
through Local Governments.

The amounts within parenthesis are for packing
and postage

LEGISLATIVE DEPARTMENT

[This book (except the General Acts for 1888-89 Part II and the Oudh
Code) which is for sale by the Superintendent of Government Printing
at 8 Hastings Street Calcutta]

THE INDIAN STATUTE BOOK

REVISED EDITION

Super royal 8vo cloth lettered

A—General Acts

The General Acts from 1834 to 1866, revised edition
1887 Rs 12a)
The General Acts from 1867 to 1876 revised edition
1887 Rs 12a)

- The General Acts from 1877 to 1881 edition 1884 R8 (8a)
 The General Acts for 1882 edition 1885 Part I (containing Acts II to XII both inclusive) R8 (8a)
 The General Acts from 1882 to 1884, edition 1885 Part II (containing Act XIV and following Acts of 1882 and the Acts of 1883 and 1884) R8 (7a)
 The General Acts from 1885 to 1888 edition 1889 with full chronological tables showing all Acts of the Governor General in Council with the repealing and amending enactments R8 (6a)
 The Code of Civil Procedure 1882 as modified up to the 1st July 1888 R3 (6a)
 The Code of Criminal Procedure 1882 as modified up to the 15th December 1888 R3 (6a)

B—Local Codes

- The North-Western Provinces Code 1886, revised edition R8 (12a)
 The Oudh Code 1886 revised edition R5 (6a)
 The Madras Code 1888 revised edition R8 (10a)
 The Punjab Code 1888 revised edition R5 (8a)
 The Bengal Code 1889-90 revised edition Vol I containing the Bengal Regulations the Local Acts of the Governor General in Council and the Regulations made under 33 Vict Cap 3 in force in Bengal with Chronological Tables and an Appendix showing the enactments locally notified under the Scheduled Districts Act 1874 R8 (10)
 The Bengal Code 1889-90 revised edition Vol II containing the repealed Acts of the Lieutenant Governor of Bengal in Council with a Chronological Table and an Appendix showing places in Bengal in which certain of the Acts have been brought into force R (4)
 Supplement to the Lower Provinces Code 1882 containing Acts of the Governor General's Council from May 1879 to January 1882 and Acts of the Lieutenant Governor's Council from January 1880 to April 1881 applying to the Lower Provinces 1 Acts of the Council-General in Council and Regulations under 33 Vict Cap 3 applying to Calcutta R4-8 (6)
 The Burma Code 1889 revised edition R6 (8a)
 The Ajmere Code 1879 R3 (1a)
 The Bombay Code 1880 R8 (12a)
 The Coorg Code 1880 R (1a)
 The Central Provinces Code 1881 R4 8 (6a)

C—Statutes

- The Statutes relating to India Vol I 1881 from 1855 to 1855 R8 (12a)
 The Statutes relating to India Vol II 1881 from 1856 to 1857 R8 (1a)
 Supplement to the Statutes relating to India 1881 R3 (6a)

In the Press

- The Assam Supplement to the Bengal Code 1889-90

Miscellaneous Works

- Lists of British Enactments in force in Native States Southern India (Madras and Mysore) Corrected to 30th November 1888 Compiled by J M MACPHERSON of the Indian Legislative Department Full cloth super royal 8vo R 8 (41)
 Lists of British Enactments in force in Native States Southern India (Hyderabad) Corrected to 31st December 1888 Compiled by J M MACPHERSON of the Indian Legislative Department Full cloth super royal 8vo R4 8 (1a)
 A Digest of Indian Law Cases containing High Court Reports 1862-1888 and Privy Council Reports Appeals from India 1831-1889 with an Index of Cases Compiled under the orders of the Government of India by JESSE VERNER WILSON of the Middle Temple Barrister at Law and Advocate of the High Court Calcutta 1 five volumes Super royal 8vo R5 per set 4 a 2 b und copies R55 (R3 2); payable in advance
 Index to the Enactments relating to India with Chronological Tables of Statutes relating to India and the Regulation of the Indian Legislative Department Second edition 1883 By WILLIAM FISCHER A NEW Barrister-at Law R (12a)
 Copies of the first edition compiled by Stephen Jacob B C S can be had at R2-4 (12a)
 Merchant Shipping in India A Digest of the Statutes and Acts relating to it edit on 334 By I A PEARSON Barrister-at Law R8 (12a)

HOME DEPARTMENT

- Family Medicine for India Fifth Edition By SURGEON MAJOR MOORE Royal 8vo full cloth R3 (8a) to Government Officers on receipt of salaries under Rs 500 per annum on their certifying that the book is to be purchased for their personal use and Rs 4 (8a) to Government Officers who are in receipt of salaries of Rs 500 per annum and above The book is not sold to the public by this Office
 The Imperial Gazetteer of India by W W HUNTER in 14 Volumes Royal 8vo Quarter bound R43-8 (R4-9) per set
 Public Service Commission 1886-87 Report of the Secretary Limp cover R1 (4a)

Appendices to above. R1 (10a)

- Proceedings of the Public Service Commission 1886—
 Vol I Relating to the Punjab R1 8 (8a)
 Vol II Relating to the N W P and Oudh R1 (7a)
 Vol III Relating to the Central Provinces and Hyderabad Assigned Districts R1 (4a)
 Vol IV Relating to the Bombay Presidency R2 (11a)
 Vol V Relating to the Madras Presidency R2 (10a)
 Vol VI Relating to the Lower Provinces Bengal R2 (2a)
 Proceedings of the Sub-Committee of the above Commission—
 Relating to the Forest Department R1 (4a)
 Ditto Police Department R (6a)
 Ditto Accounts Department R1 (3a)
 Ditto Public Works Department R1 (5a)
 Ditto Customs Department R1 (2)
 Ditto Registration Department R1 (a)
 Ditto Telegraph Department R (3)
 Ditto Postal Department R1 (3)
 Ditto Pilot Service R1 (2a)
 Ditto Survey Department R (3)
 Ditto Jails Department R1 (2)
 Ditto Salt Department R1 (3a)
 Ditto Mint Department R (2a)
 Ditto Scientific Department R (2a)
 Ditto Opium Department R (2)
 Ditto Education Department R1 (5)

Selections from the Records of the Government of India

- Minute by Earl Dalhousie on his Administration in India dated 28th February 1850 No XIV R (4)
 Education in India Note on the State of during 1865 66 By A M MONTREATH C S No LIV R1 (4a) During 1866-67 By A P HOWELL C S No LXXVII R1 8 (8a) stitched R2 (8) bound
 Education in India Collection of Despatches from the Home Government on 1854 to 1868 No LXXVI R1 (1a)
 Proposed Railway in Bengal Papers on the 1850 to 1852 with maps R1 (6a)
 Survey of the Mineral Deposits in Kumaon Reports on the and on the Iron smelting operations at Dechouree 1855 and 1856 No XVII R1 (6a)
 Coal of the Nerbudda Valley, Tenasserim Provinces and Thuyetmyo Papers on the 1854 and 1855 No X R1 (5a)
 Cattle Diseases, Papers relating to 1811 to 1868 No LXIX R1-8 (6a)

REVENUE DEPARTMENT

A Dictionary of the Economic Products of India

By DR GEO. WALLACE

Reporter on Economic Products

Published under the authority of the Government of India in the Revenue and Agricultural Departments

The first two volumes of this work are now ready for issue and intending subscribers are invited to register their names with the Superintendent of Government Printing Calcutta. The Dictionary is intended to deal with the products of India—animal vegetable and mineral each product being treated after a uniform plan the paragraphs of which give the scientific vernacular and European names; habitat or source history; properties and uses both chemical and industrial trade statistics, markets &c. The work is arranged alphabetically according to scientific nomenclature but commercial and important vernacular names are also given as cross references so that little difficulty need be experienced in finding the account of a product even when its scientific name is unknown to the reader.

An important feature of the Dictionary consists in the fact that derived information is in every instance given under quotation marks and with a reference to the original publication. Numerous contributions have however furnished the results of new discoveries and confirm the vernacular names so that the Dictionary is not only a complete compilation of published information but has been brought abreast of the most recent inventions and discoveries.

Volume I contains the letters A and B and consists of 539 royal pages. Volume II embraces the letter C in 689 pages. Volume III is in course of preparation and will contain the letters D E F and G. The whole work will be completed in six volumes by 1891; but a seventh volume may also be issued consisting of an Index to all the vernacular and other names contained in the Dictionary; and this as a work of reference it is hoped may prove of considerable value.

The price to subscribers will be in India Rs 30 and in England 6 guineas, payable in advance for the complete set. An extra charge for packing and postage will be made for the set—in India at 8 annas per volume and for England at 2 rupees a annas per volume.

For copies bound in half calf or half morocco R6 and 8 shillings respectively will be charged extra for the whole sets.

*No copies will be issued to non-subscribers till the work is complete and no single volume will be sold separately. The price to non-subscribers will be Rs 5 in India, and 3 guineas in England exclusive of packing and postage.

Archaeological Survey of India, Reports on the By GENL A CUNNINGHAM, C.S.I. Super royal 8vo full cloth Vols VI and XIX to XXIII only available R6 (6s) each General Index to Volumes I to XXIII R6 (6s)

Corpus Inscriptionum Indicarum, Vol III Inscriptions of the early Gupta Kings and their successors By J F FLAHERTY C.I.E. Super royal 4to, cloth With plates R25 without plates R15 (R1-8)

Epigraphia Indica and Record of the Archaeological Survey of India. In quarterly Parts Edited by JAMES BURGESS LL.D. C.I.E. Parts I to IV now ready S per royal paper cover R3

Art Manufactures of India, being a brief account of the most important art-manufactures of India By T N MUKHARJI F.L.S. Demy 8o cloth bound R3 (3s)

Implement and Machines List of which have met with marked success in India during the years 1883-84 to 1885-86 Fcap paper cover 8s (2s)

Agricultural Implements, List of which have met with marked success in India during 1882-83 to 1886-87 Fcap paper cover 8s (2s)

Agricultural Implements and Machines List of which have been experimented with and found efficient and useful in India during 1883-84 1884-85 1885-86 and 1886-87 Fcap paper cover 8s (2s) each list

Agricultural Implements and Machines List of which have been tested in India during the years 1887-88 and of those in use which are reported to have met with more or less marked success Fcap paper cover 8s (2s)

Agricultural Implements and Machines List of which have been tested in India during the year 1888-89 and of those in use which are reported to have met with more or less marked success Fcap paper cover 8s (2s)

Indian Museum Notes—
Vol I No 1—Notes on Indian Insect Pests
Vol I No 2—Notes on Indian Economic Entomology
Royal 8vo, paper cover R1 (2s) each Number

Forest

Forest and other Vegetation of Pegu Preliminary Report on the, with plates By S KURZ Fcap cloth R5 (12s)

Forest Management in Germany Austria and Great Britain Reports on By CAPTAIN CAMPBELL WALKER F.R.G.S. Royal 8o cloth R2 (6s)

FOREIGN DEPARTMENT

Administration Reports—
Ajmere and Mhairwarra Districts for 1873-74 No CXIX For 1874-75 No CXXV For 1875-76 No CXXX For 1876-77 No CXL For 1877-78 No CXLI For 1878-79 No CLXIV For 1879-80 No CLXXII For 1880-81 No CLXXIV For 1881-82 No CLXXIV For 1882-83 No CXXV Royal 8vo stiff cover For 1883-84 No CCLII For 1884-85 No CLX For 1885-86 No CXXIV For 1886-87 No CXXIV Serial N 12 Fcap stiff cover R1 8 (4s) each number

Coorg for 1871-72 Royal 8vo stiff cover R1 (5s)

Garo Hills for 1875-76 1876-77 1877-78 and 1878-79 Royal 8vo paper cover 8 (2s) for each year

Hyderabad Residency for 1871-72 1872-73 1873-74 and 1874-75 Royal 8o stiff cover R1 (3s) for each year

Hyderabad Assigned Districts for 1875-76 1876-77 Royal 8vo stiff cover For 1877-78 1878-79 1880-81 1881-82 1882-83 1883-84 1884-85 1885-86 & 1886-87 Fcap stiff cover R1 (5s) for each year R3 (5s) each for 1887-88 and 1888-89

Khasi and Jaintia Hills for 1876-77 1877-78 and 1878-79 Royal 8vo paper cover 8s (2s) for each year

Manipur Political Agency for the year ending 30th June 1873 No CIX For 1873-74 No CXVIII For 1874-75 No CXXV For 1875-76 No CXXIV 4s (2s) each Number For 1877-78 and 1878-79 Fcap paper cover 8s (2s) for each year

Naga Hills Political Agency for 1875-76 1876-77 1877-78 and 1878-79 Fcap paper cover 8s (2s) for each year

Persian Gulf Political Residency and Muscat Political Agency for 1874-75 1876-77 1877-78 1878-79 1879-80 1880-81 1881-82 1882-83 Royal 8vo stiff cover For 1883-84 1884-85 1885-86 1886-87 1887-88 and 1888-89 Fcap stiff cover 12s (2s) for each year

Mysore for 1874-75 1875-76 1876-77 Royal 8vo, stiff cover For 1878-79 and 1880-81 Fcap stiff cover R1 (3s)

Civil and Military Station of Bangalore for 1881-82 1882-83 1883-84 1884-85 and 1885-86 Fcap stiff cover 8s (2s) for each year 1886-87 R1-8 (3s) 1887-88 and 1888-89 8s (2s) for each year

Jowai for 1877-78 Royal 8vo paper cover 8s (2s)

FINANCIAL DEPARTMENT

Civil Service Regulations embodying the Civil Pay and Acting Allowance Leave Pay and Travelling Allowance Regulations First edition corrected to 1st May 1889 Super royal 8o cloth R4 R1 (10s)

Trade of India in 1888-89 Review of the Fcap paper cover 8s (2s)

Report of the Finance Commissioner Fcap boards R2 8 (10s)

Production of Gold and Silver Demanded for Gold and Price of Silver By R H HOLLINGSBERRY Fcap paper cover R1 (4s)

Food grains and Salt throughout India 1861-83 prices of Super royal boards R1-8 (4s)

Prices and Wages in India. Fourth Issue Part I—Average annual district prices of Food-grains and Salt (1861-1885) Part II—Fortnightly district prices for 1885 Part III—Wages of Skilled and Unskilled Labour (1873-1885) S per royal boards 8s (2s)

Prices and Wages in India. Fifth Issue Part I—Average annual district prices of Food-grains and Salt (1861-1886) Part II—Fortnightly district prices of Food-grains and Salt for 1886 Part III—Wages of Skilled and Unskilled Labour (1873-1886) Super royal boards. 8s. (2s)

MILITARY DEPARTMENT

Indian Army List, published every quarter Super royal 8vo paper cover

Owing to the increase in the bulk of the new Indian Army List by the incorporation of a large portion of the Bombay and Madras Army Lists it is ordered by the Military Department that the price of the publication be raised from Rs 2 to Rs 3 by post payable in advance This order will take effect from the 1st of April 1890

Army Regulations (India) Royal 8vo full cloth—
Vol I—PAY CODE Part I For British Troops. R3-8 (10s)
" I—PAY CODE Part II For Native Troops R12 (6s)
II—DISCIPLINE In two parts interleaved R3 each part 8s each In one volume not interleaved R4-8 (12s)
III—EQUIPMENT interleaved R4 (12s)—Out of print
V—COMMISSARIAT TRANSPORT Part II R1-8 (4s)—Out of print
VI—MEDICAL R2 (10s)
VII—DRESS R2 (5s)
VIII—VETERINARY R1 (4s)
X—Part I—PASSAGES—SEA R2 (4s) Interleaved R2-8 (5s)
" Part II—PASSAGES—INLAND R3 (5s) Interleaved R3-8 (7s)
XI—CLOTHING Part I British Troops R2 (5s)
XIII—BRITISH ARMY SCHOOLS R1-8 (5s)

Tables of Pay admissible to European Warrant and Non Commissioned Officers and Soldiers Converted into Indian (penny) R1 (2s 6p)

Regimental Calls for all Branches of the Native Army in the Bengal Presidency Royal 12m 8s (2s)

Army Circulars (India) Issued monthly Demy 8vo stitched R3p ann in bulding postage

List of Changes in War Material Issued monthly Demy 4c stitched R4p ann including postage

Clothing and Necessaries for the Native Army in Bengal Revised Rules for the provisions of 1884 Royal 8vo board 8s (2s)

PUBLIC WORKS DEPARTMENT

P W D Code Vol I General Regulations 5th edition Royal 8vo R3 (6s) interleaved R3-2 (10s)

P W D Code Vol III State Railways under Construction 3d edition 1887 Royal 8vo R2 (4s) interleaved R2-8 (6s)

P W D Code Vol IV Account of Open Lines of State Railways 1884 Royal 8vo full cloth R3 (6s) interleaved R3-12 (10s)

P W D Code Vol IV Accounts of Open Lines of State Railways Chap I Earnings Royal 8vo boards 12s (2s) interleaved 14s (4s)

P W D Code Vol VI Tables of Salaries Royal 8vo R3 (8s)

4s 8s 10s 12s 14s 16s 18s 20s 22s 24s 26s 28s 30s 32s 34s 36s 38s 40s 42s 44s 46s 48s 50s 52s 54s 56s 58s 60s 62s 64s 66s 68s 70s 72s 74s 76s 78s 80s 82s 84s 86s 88s 90s 92s 94s 96s 98s 100s

Forms referred to in the P W D Code—
Part I Forms 1 to 45D Accounts of Sub Divisional Officers and Executive Engineers Fcap boards R4 (11s)
Part IIA Forms 46 to 100 Accounts of Examiners Office Fcap boards R4 (12s)
Part IIB Irrigation Forms Fcap boards R1 (7s)
Part III Miscellaneous Forms 106 to 147 Law Forms A to Q R3 (6s)

Railways in India, Administration Report on the, for 1880-81 Fcap R2 (8s) For 1881-82 Part I R1 (3s) Part II R2 (10s) For 1884-85 Part I R1 (3s) Part II R2 (8s) For 1885-86 Part I R1 (3s) Part II R2 (8s) For 1886-87 Part I R1 (3s) Part II R2 (8s) For 1887-88 Part I R1 (3s) Part II R2 (8s) For 1888-89 Part I R1 (3s) Part II R2 (8s)

Failure of the Kali Nadi Aqueduct Lower Ganges Canal No CXXL Serial No 15 8s (3s)

Oyster Reef Light-house, Papers relating to the No CXLVI, Serial No 10 4s (2s)

The Sidhul Canal Project in the Punjab Papers relating to No CXLVIII Serial No 17 R1-8 (4s)

Public Office Buildings and Clerks Cottages at Simla, Completion Reports of. No CCLIV Serial No 21 R2 (12s)

The Orissa Coast Canal, Papers relating to No CCLVIII Serial No 23 Second Series R3 (6s)

BOOKS AND PUBLICATIONS

FOR SALE BY THE

SUPERINTENDENT OF GOVERNMENT PRINTING, BENGAL,
WRITERS BUILDINGS CALCUTTA

NOTICE—Books required for private use only can be purchased. Applications should be made by a remittance unless it is wished that the books should be sent by value payable post, in which case besides the order a postage in addition charge will be made for registration and commission.

Books required for the public service should be obtained through the Heads of Departments.

These are now in the Press and will be ready for sale.

GENERAL DEPARTMENT

Report of the Director of Public Instruction for 1888-89 Rs (4a)

Code of Regulations for European Schools in Bengal for 1889-90 Rs (1a 6p)

Bengal Administration Report for 1888-89 Rs (1a)

Map of Bengal 1873 Rs (2a)

Ditto 1874-75 Rs (2a)

Seven Grammars of the Dialects and Sub Dialects of the Behari Language B G A (Crissoun C S—

Part I—Hindustani

Part II—Bhojpuri Dialect

Part III—Magahi Dialect

Part IV—Mithili Dialect

Part V—Santal Dialect

Part VI—Santal Dialect

Part VII—Santal Dialect

Part VIII—Mithili Dialect

Rs (2a) each

Annual Report on Inland Emigration for 1888 Rs (3a)

Annual Report on Emigration from the Port of Calcutta to British and Foreign Colonies 1888-89 Rs (1a 6p)

Rules under the Indian Emigration Act XXI of 1883—

In English Rs (1a)

In Hindi Rs (1a)

In Nagri Rs (1a)

In Bengali Rs (1a)

Rules under the Inland Emigration Act I of 1883 Rs (3a)

Rules relating to Colonial Emigration under the provisions of Act XXI of 1883 Rs (3a)

Instructions for the guidance of Magistrates and officers registered under the Indian Emigration Act XXI of 1883 in the Local Provinces of Bengal Rs (2a)

MEDICAL

Dispensary Manual 1881 Rs (1a)

Report on the working of District Boards in Bengal during the eighteen months ending 31st March 1888 Rs (2a)

STATISTICAL DEPARTMENT

Return of the Railborne Trade of Bengal for quarter ending 30th September 1889 Rs (1a)

Ditto ditto for 1888-89 Rs (1a)

Report on the External Trade of Bengal with Nepal, Sikkim and Bhutan for 1888-89 Rs (2a)

Report on the Internal Trade of Bengal for 1876-77 to 1883-84. Rs (8a) each

Report on the River-borne Traffic of the Lower Provinces of Bengal and on the Inland Trade of Calcutta for 1884-85. Rs (8a)

Ditto ditto 1885-86. Rs (8a)

Ditto ditto 1887-88. Rs (8a)

Ditto ditto 1888-89. Rs (8a)

FINANCIAL DEPARTMENT

Report of the Excise Commission 1883-84 Vols I and II Rs (8a)

Bengal Census Report 1881 Rs (1a 14)

Report on the Dyes and Tans of Bengal By H W McCann M A D S C Full bound cloth Rs (3a 6p)

Papers regarding the Tea Industry in Bengal Rs (3a)

Report on the Cultivation of and Trade in Ganja in Bengal Rs (8a)

Ditto ditto in Jute Rs (7a)

Report on the Food grain Supply and Statistical Review of the Relief Operations in the distressed districts of Behar and Bengal during the Famine of 1873-74 By A P MacDONNELL of the Bengal Civil Service Rs (8a)

Prices of Food grains Firewood and Salt in Bengal for 1886-87 Rs (1a)

Report on the outfall system in Hooghly and Howrah 1888 Rs (3a)

A Statistical Account of Bengal By W W Hunter, B A D D Director-General of Statistics to the Government of India

Vol I—General Statistics

Vol II—Nadia and Nadia

Vol III—Mirzapur, Hooghly and Howrah

Vol IV—Burdwan, Bankura and Birbhum

Vol VI—Chittagong Hill Tract, Chittagong, Noakhali, Feni and Ilchippur

Vol VII—Maldive, Rangoon and Dinapore

Vol VIII—Rajshahi and Bogra

Vol IX—Moulvibazar and Lohab

Vol X—Darjeeling, Jalpaiguri and Kuch Behar State

Vol XI—Patna and Baran

Vol XII—Gazipur and Alahabad

Vol XIII—Farrukhabad and Allahabad

Vol XIV—Bhagalpur and Sahibganj Parganas

Vol XV—Muzaffarpur and Patna

Vol XVI—Hazaribagh and Lohardaga

Vol XVII—Sunderbans, Tribes and Manbhum

Vol XVIII—Cuttack and Balasore

Vol XIX—Pradesh and States of Orissa

Vol XX—Famine and Buta y of Bengal, with General Index

Vol XXI—General Index only

Price per volume Rs (5a)

JUDICIAL

Civil Suits 1880 Rs (1a)

Rules and Notifications under the Arms Act in Bengal Rs (1a)

Ditto Urya Rs (1a)

Ditto Urdu Rs (1a)

PUBLIC WORKS DEPARTMENT

Manual on the Safe Use of Steam in Hindi. 6a (2a)

The Safe Use of Steam, in Bengali Rs (1a)

Distribution Return of Officers and Subordinates employed on Local Works in Bengal Corrected up to 1st January 1890 Rs (1a)

List of Officers of the Public Works Department, Bengal Corrected up to 1st January 1890 Rs (1a 6p)

Memoranda on the System of Brick making at Akra By A G Buxant Assistant Engineer Rs (4a)

Revised List of Ancient Monuments in Bengal. Sheet bound cloth back Rs (1a 5p)

Schedule of contract rates for work of different kinds in the several Divisions in Bengal Corrected up to 31st December 1888 R5 (6a)

MARINE

Rules for the Guidance of Running Pilots 1886 8a (2a)

The River Hooghly Calcutta to Saugor Island with Charts and Diagrams By S R ELSON R2 8 (2a)

Sailing Directions, by Commander L S Dawson R N 8a (1a)

Abstract of the Rules of the Road at Sea in Tamil R1 (1a 6p)

Ditto ditto in Telegu R1 (1a 6p)

The Bengal Pilot's Code of Signals R3 (2a 6p)

Now ready

Regulations and Suggestions as to the Survey of the Hull Equipments and Machinery of Sea going Steam-ships carrying passengers and of Inland Steam vessels R1 (2a)

Memorandum on the different methods of ascertaining the discharges of Rivers Canals, &c By C W ODLING Esq MICE R1 (1a)

APPOINTMENT DEPARTMENT

The Quarterly Civil List for Bengal corrected up to 1st January 1890 R3 (4a)

History of Services of Gazetted Officers Corrected up to July 1889 R1 8 (3a)

REVENUE

Butwarra Manual 1889 R1 8 (4a)

Land Registration Manual 1889 R1 8 (4a)

Wards Manual 1888 R2 (4a)

Cess Manual 1888 R1 8 (4a)

Records Manual 1888 R1 2a (1a 6p)

Min Vol of Board's Rules 1888 R2 (4a)

Revenue Officers Manual 1888. R1 (3a)

Certificate Procedure Manual 1888 8a (1a 6p)

Waste Lands Manual 1888 12a (2a)

Settlement Manual 1888 8a (2a)

Bengal Embankment Manual R2 With Map R3 (2a)

Bengali Translation of the Revised Salt Manual 4a (6p)

Rules for the Guidance of Officers in the administration of the Salt Department R1 4 (3a)

Board's Rules or rules for the guidance of Officers engaged in the administration of the Revenue Department in the Lower Provinces of Bengal Vols I and II R4 (5a) and R3 (5a) Interleaved copies R5 (8a) and R3-8 (8a) respectively Printed slips containing alterations and additions will be available to purchasers monthly at Rs2 per annum including postage

Rules under the Bengal Tenancy Act in English 2a (1a)

Ditto ditto in Bengali 2a (1a)

Ditto ditto in Hindi 2a (1a)

Rules for the grant of ordinary leases of arable lands 4a (1a)

Rules for the grant of leases of waste lands for tea cultivation 4a (1a)

Official Report of the Calcutta International Exhibition 1883 84 Vols I and II

In full vellum R6 8 (R1 2)

In full cloth R5 12 (R1 2)

Behar Peasant Life Illustrated By G A GRIERSON Esq B.C.S. R5 (8a)

Memorandum on the Revenue History of Chittagong By H J S COTTON C.S. R2 4 (4a)

A Revenue History of the Sunderbans By F E PAROISI C.S. R2-8 (3a)

A Sketch of the Administration of the Hooghly District by Mr G LOYDGE R1 8 (3a)

The Fauna of British India Part I R7-8 (3a)

Ditto ditto Volume I R15 (6a)

Ditto ditto Volume II R15 (6a)

The Fauna will be complete in 7 Volumes The book will be sold as a complete work in 7 Volumes Subscription in advance for the complete set must be paid before any volume is supplied

Village Directory of the Presidency of Bengal—

Vol	I	Burdwan
Vol	II	Bankoora
Vol	III	Beerbhoom
Vol	IV	Midnapore
Vol	V	Hooghly
Vol	VI	Howrah
Vol	VII	24 Pergunnahs
Vol	VIII	Khoolna
Vol	IX	Nudda
Vol	X	Jessore
Vol	XI	Mourshedabad
Vol	XII	Dinagopore
Vol	XIII	Rajshahi
Vol	XV	Bogra
Vol	XVI	Panna
Vol	XVII	Darjeeling
Vol	XVIII	Jalpigoree
Vol	XVIII A	Cooch Behar
Vol	XIX	Dacca
Vol	XX	Furzedpore
Vol	XXI	Backergunge
Vol	XXII	Mymensing
Vol	XXIII	Tipperah
Vol	XXIV	Noakhali
Vol	XXV	Chittagong District and Chittagong Hill Tracts
Vol	XXVI	Patna
Vol	XXVII	Gya
Vol	XXVIII	Shahabad
Vol	XXIX	Durbhanga
Vol	XXX	Mozufferpore
Vol	XXXI	Sarun
Vol	XXXII	Chumparun
Vol	XXXIII	Monghyr
Vol	XXXIV	Bhagulpore
Vol	XXXV	Purneah
Vol	XXXVI	Maldah
Vol	XXXVII	Sonthal Pergunnahs
Vol	XXXVIII	Cuttack
Vol	XXXIX	Balasore
Vol	XL	Pooree
Vol	XLI	Hazareebagh
Vol	XLII	Lohardagga
Vol	XLIII	Manbhoom
Vol	XLIV	Singhbhoom
Vol	XLV	Tributary States of Chota Nagpore and Orissa

R1-8 each (2a) per copy

MISCELLANEOUS

Reports on the Effects of Artificial Respiration Intravenous Injection of Ammonia and Administration of various Drugs &c in India and Australian Snake poisons R3 (4a)

A Report on the District of Jessore its Antiquities its History and its Commerce By J WESTLAND Esq C.S. R3 (3a)

Report of the Vizagapatam and Backergunge Cyclones of October 1876 R3 (4a)

Winds of Northern India R1 (2a)

Manual of Materia Medica in Urdu By SHAIK AKBAR ALLY 8a (2a)

Buddha Gaya the Hermitage of Sakya Muni R30 (R1 4)

Further Notes on the Rungpore Records, Vol II By E G GLAZIER C.S. R1 (2a)

Selection of Papers regarding the Hill Tracts between Assam and Burmah and on the Upper Brahmaputra R3 (4a)

Descriptive Ethnology of Bengal By Colonel EDWARD TUTE DALTON—

Bound copies R45 0 0

Unbound copies R35 0 0

Way to Health in Bengal 1a



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 8 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART III

Advertisements and Notices by Private Individuals and Corporations

HINDU FAMILY ANNUITY FUND

*Copy of Subscribers Resolution passed on
28th January 1890*

That the Directors be authorised to draw in the manner laid down in Rule 6 Rupees (13 000) thirteen thousand only during the year 1890 91, from the Deposit Account of the Fund with the Government of India to meet the expenditure provided for in the Budget Estimate for that year

DENONATH G JOSE
Chairman

FRANKISSEN ROSE,
Secretary

Estate R W PEARCE, Deceased

Notice is hereby given in pursuance of Section 320 of Act X of 1865 of the Legislative Council of India that all persons having claims against the estate of Robert Webb Pearce formerly of Howrah Carriage Superintendent to the East Indian Railway Company are required to send in statements of their claims to the undersigned within one month from this date after which time the assets of the estate will be distributed

HARRISS & SIMMONS,
Attorneys for the Executor

CALCUTTA
The 24th February 1890

PROMISSORY NOTES

Lost

The Government Promissory Notes of the description, Nos and value as quoted below originally standing in the name of Ramchandra Narayan, the proprietor, by whom they were never transferred or endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal Calcutta, and that application is made for the issue of duplicates

cautioned against purchasing or otherwise dealing with the above securities —

Description of Security	No	Date	Amount	Interest paid up to
Reduced 4 per cent loan 1879	A029640	Jan 16 1879	2 000	Jan 16 1889
4 per cent loan 1865	157194	May 1 1865	1 000	May 1 1889
Ditto	157195	May 1 1865	1 000	May 1 1889
Ditto	206942	May 1 1865	1 000	May 1 1889
TOTAL			5 00	

RAMCHANDRA NARAYAN

Care of Doorgaram Fugivan V k el
Opposite Mums Pole
Raopura Baroda

BARODA

The 7th February 1890

Lost

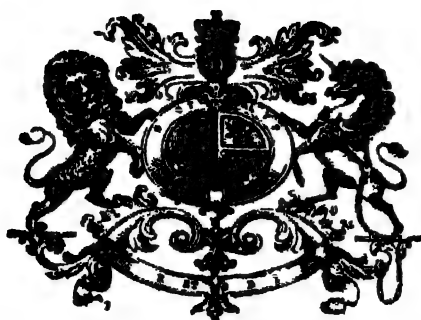
The lower halves of the Government Promissory Notes Nos 236782 and 236783 of the 4 per cent loan of 1865 for Rs500 each originally standing in the name of the Bank of Bengal, and last endorsed to General Dumber Shum Shere Jung Bahadur Rana the proprietor by whom they were never endorsed to any other person having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office Bank of Bengal Calcutta and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities

RAKHAL CHUNDER CHATTERJEE

'

•

•



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 8 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV

Acts of the Governor General's Council assented to by the Governor General

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 7th March 1890 and is hereby promulgated for general information —

ACT NO VI OF 1890

An Act to provide for the Vesting and Administration of Property held in trust for charitable purposes

WHEREAS it is expedient to provide for the vesting and administration of property held in trust for charitable purposes It is hereby enacted as follows —

1. (1) This Act may be called the Charitable Title extent and com Endowments Act 1890
measurement

(2) It extends to the whole of British India inclusive of Upper Burma and British Baluchistan and

(3) It shall come into force on the first day of October, 1890

2 In this Act 'charitable purpose' includes Definition relief of the poor education medical relief and the advancement of any other object of general public utility, but does not include a purpose which relates exclusively to religious teaching or worship

3 (1) The Governor General in Council may Appointment and in appoint an officer of the corporation of Treasurer Government by the name of Charitable Endowments. of his office to be Treasurer of Charitable Endowments for the territories subject to any Local Government

(2) Such Treasurer shall, for the purposes of taking, holding and transferring moveable or immoveable property under the authority of this Act, be a corporation sole by the name of the Treasurer of Charitable Endowments for the territories subject to the Local Government and as such Treasurer shall have perpetual succession and a corporate seal, and may sue and be sued in his corporate name

4 (1) Where any property is held or is to be Orders vesting pro applied in trust for a charitable purpose, the Local Government if it thinks fit may on application made as hereinafter mentioned and subject to the other provisions of this section order by notification in the official Gazette, that the property be vested in the Treasurer of Charitable Endowments on such terms as to the application of the property or the income thereof as may be agreed on between the Local Government and the person or persons making the application and the property shall thereupon so vest accordingly

(2) When any property has vested under this section in a Treasurer of Charitable Endowments he is entitled to all documents of title relating thereto

(3) A Local Government shall not make an order under sub section (1) for the vesting in a Treasurer of Charitable Endowments of any securities for money, except the following namely —

(a) promissory notes, debentures, stock and other securities of the Government of India, or of the United Kingdom of Great Britain and Ireland,

(b) bonds debentures and annuities charged by the Imperial Parliament on the revenues of India,

(c) stock or debentures of, or shares in, Railway or other Companies, the interest whereon has been guaranteed by the Secretary of State for India in Council

(d) debentures or other securities for money issued by or on behalf of any local authority in exercise of powers conferred by an Act of a legislature established in British India

(e) a security expressly authorised by any order which the Governor General in Council may make in this behalf

(4) An order under this section vesting property in a Treasurer of Charitable Endowments shall not require or be deemed to require him to administer the property or impose or be deemed to impose upon him the duty of a trustee with respect to the administration thereof

5 (1) On application made as hereinafter mentioned and with the concurrence of the person or persons making the application the Local Government if it thinks fit may settle a scheme for the administration of any property which has been or is to be vested in the Treasurer of Charitable Endowments, and may in such scheme appoint by name or office a person or persons not being or including such Treasurer to administer the property

(2) On application made as hereinafter mentioned, and with the concurrence of the person or persons making the application, the Local Government may if it thinks fit, modify any scheme settled under this section or substitute another scheme in its stead

(3) A scheme settled, modified or substituted under this section shall, subject to the other provisions of this section come into operation on a day to be appointed by the Local Government in this behalf and shall remain in force so long as the property to which it relates continues to be vested in the Treasurer of Charitable Endowments or until it has been modified or another such scheme has been substituted in its stead

(4) Such a scheme when it comes into operation, shall supersede any decree or direction relating to the subject matter thereof in so far as such decree or direction is in any way repugnant thereto and its validity shall not be questioned in any Court nor shall any Court give, in contravention of the provisions of the scheme or in any way contrary or in addition thereto, a decree or direction regarding the administration of the property to which the scheme relates

(5) In the settlement of such a scheme effect shall be given to the wishes of the author of the trust so far as they can be ascertained and, in the opinion of the Local Government effect can reasonably be given to them

(6) Where a scheme has been settled under this section for the administration of property not already vested in the Treasurer of Charitable Endowments it shall not come into operation until the property has become so vested

6 (1) The application referred to in the two last foregoing sections must be made —
Mode of applying for vesting orders and schemes

(a) if the property is already held in trust for a charitable purpose, then by the person acting in the administration of the trust or, where there are more persons than one so acting, then by those persons or a majority of them, and

(b) if the property is to be applied in trust for such a purpose, then by the person or persons proposing so to apply it

(2) For the purposes of this section the executor or administrator of a deceased trustee of property held in trust for a charitable purpose shall be deemed to be a person acting in the administration of the trust

7 (1) The Governor General in Council may exercise all or any of the powers conferred on the Local Government by sections 4 and 5

(2) When the Governor General in Council has signified to the Local Government his intention of exercising any of those powers with respect to any property that Government shall not without his previous sanction, exercise them with respect thereto

8 (1) Subject to the provisions of this Act, a Treasurer of Charitable Endowments shall not as such Treasurer act in the administration of any trust whereof any of the property is for the time being vested in him under this Act

(2) Such Treasurer shall keep a separate account of each property for the time being so vested in so far as the property consists of securities for money and shall apply the property or the income thereof in accordance with the provision made in that behalf in the vesting order under section 4 or in the scheme if any, under section 5 or in both those documents

(3) In the case of any property so vested other than securities for money, such Treasurer shall subject to any special order which he may receive from the authority by whose order the property became vested in him permit the persons acting in the administration of the trust to have the possession management and control of the property, and the application of the income thereof, as if the property had been vested in them

9 A Treasurer of Charitable Endowments shall cause to be published annually in the local official Gazette, at such time as the Local Government may direct, a list of all properties for the time being vested in him under this Act and an abstract of all accounts kept by him under subsection (2) of the last foregoing section

10 (1) A Treasurer of Charitable Endowments shall always be a sole trustee and shall not, as such Treasurer, take or hold any property otherwise than under the provisions of this Act or, subject to those provisions, transfer any property vested in him except in obedience to a decree divesting him of the property, or in compliance with a direction in that behalf issuing from the authority by whose order the property became vested in him

(2) Such a direction may require the Treasurer to sell or otherwise dispose of any property vested in him and, with the sanction of the authority issuing the direction, to invest the proceeds of the sale or other disposal of the property in any such security for money as is mentioned in section 4, sub section (1), clause

) (b), (c) (d) or (e), or in the purchase of immoveable property

(3) When a Treasurer of Charitable Endowments is divested, by a direction of the Local Government or the Governor General in Council under this section, of any property, it shall vest in the person or persons acting in the administration thereof and be held by him or them on the same trusts as those on which it was held by such Treasurer

11 If the office held by an officer of the Government who has been appointed to be a Treasurer of Charitable Endowments is abolished or its name is changed, the Governor General in Council may appoint the same or another officer of the Government by the name of his office to be such Treasurer and thereupon the holder of the latter office shall be deemed for the purposes of this Act to be the successor in office of the holder of the former office

12 If by reason of an alteration of the limits of the territories subject to a Local Government, or for any other reason, it appears to the Governor General in Council that any property vested in a Treasurer of Charitable Endowments could be vested in another such Treasurer, he may direct that the property shall be so vested and thereupon it shall vest in that other Treasurer and his successors as fully and effectually for the purposes of this Act as if it had been originally vested in him under this Act

13 The Governor General in Council may frame forms for any proceedings under this Act for which he considers that forms should be provided, and may make such rules consistent with this Act as he may deem expedient for—

(a) prescribing the Local Government which is to exercise the powers conferred by this Act in the case of property which is, or is situated in territories subject to two or more Local Governments,

(b) prescribing the fees to be paid to the Government in respect of any property

vested under this Act in a Treasurer of Charitable Endowments,

(c) regulating the cases and mode in which schemes or any modifications thereof are to be published before they are settled or made under section 5

(d) prescribing the forms in which accounts are to be kept by Treasurers of Charitable Endowments and the mode in which such accounts are to be audited, and

(e) generally carrying into effect the purposes of this Act

14 No suit shall be instituted against the Government in respect of anything done or purporting to be done under this Act, or in respect of any alleged neglect or omission to perform any duty devolving on the Government under this Act or in respect of the exercise of or the failure to exercise any power conferred by this Act on the Government, nor shall any suit be instituted against a Treasurer of Charitable Endowments except for divesting him of property on the ground of its not being subject to a trust for a charitable purpose, or for making him chargeable with or accountable for the loss or misapplication of any property vested in him or the income thereof where the loss or misapplication has been occasioned by or through his wilful neglect or default

15 Nothing in this Act shall be construed to impair the operation of section 111 of the Statute 53 George III Chapter 155 or of any other enactment for the time being in force respecting the authority of an Advocate General at a presidency to act with respect to any charity or of sections 8 9 10 and 11 of Act No XVII of 1864 (*an Act to constitute an Office of Official Trustee*) respecting the vesting of property in trust for a charitable purpose in an Official Trustee

16 A Local Government shall, in the exercise of its powers under this Act, be subject to the control of the Governor General in Council

S HARVEY JAMIS

Secretary to the Government of India



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUITA SATURDAY MARCH 8 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V

Bills introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 7th March 1890 —

NO 6 OF 1890

A Bill to enable the Comptoir National D'Escompte de Paris to sue and be sued in the name of the Chief Manager for the time being of the Indian Agencies of the said Comptoir

WHEREAS certain persons have formed themselves into a Company at Paris for the transaction of banking business under the name of the Comptoir National D'Escompte de Paris

And whereas the said Company was constituted and established under and by virtue of certain resolutions passed on the 3rd and 11th June, 1889, by General Meetings of Shareholders,

And whereas by the Articles of Association of the said Company it is provided (among other things) that the said Company may continue to exist and carry on business for a term of fifty years from the first day of May 1889 that the shareholders of the Company shall be responsible only to the amount of their shares respectively, that the rights and liabilities attached to each share shall follow its transmission into whatever hands it may pass, and that the Company may establish Agencies or Branches as well in France as in the French Colonies and abroad, such Agencies to be organized and conducted in the same manner as the Comptoir National D'Escompte itself,

And whereas Agencies of the said Company have been recently established in Calcutta and in Bombay,

And whereas on the thirtieth day of April 1862 a Convention was concluded and signed at Paris between Her Majesty the Queen of Great Britain and Ireland and His Majesty the Emperor of the French comprising the following Articles that is to say *First*—The High Contracting Parties declare that they mutually grant to all Companies and other Associations, commercial industrial or financial constituted and authorized in conformity with the laws in force in either of the two countries, the power of exercising all their rights, and of appearing before the tribunals whether for the purpose of bringing an action or for defending the same, throughout the dominions and possessions of the other Power subject to the sole condition of conforming to the laws of such dominions and possessions *Second*—It is agreed that the stipulations of the preceding article shall apply as well to Companies and Associations constituted and authorized previously to the signature of the present Convention as to those which may subsequently be so constituted and authorized *Third*—The present Convention is concluded without limit as to duration Either of the High Powers shall however, be at liberty to terminate it by giving to the other a year's previous notice The two High Powers moreover reserve to them selves the power to introduce into the Convention by common consent any modifications which experience may show to be desirable

And whereas it is desirable that effect should be given to the said Convention so far as the Comptoir National D'Escompte de Paris and its Agencies now or hereafter established in British India are concerned

It is hereby enacted as follows —

- 1 (1) This Act may be called the Comptoir National D'Escompte de Paris Act 1890
- (2) It extends to the whole of British India and
- (3) It shall come into force at once

2 In this Act, unless there is something repugnant in the subject or context, the expressions "Chief Manager of the Agencies in British India of the said Comptoir" and "Chief Manager" include any person for the time being acting as Chief Manager of the said Agencies in British India of the Comptoir National D'Es compte de Paris or being or acting as Manager of such one of the same Agencies as may be situate within the jurisdiction of the Court in which the suit or proceeding mentioned in any of the sections of this Act may be instituted or carried on

3 On and from the commencement of this Act all suits and other proceedings whatever, for any injury or wrong done to any moveable or immoveable property of the said Comptoir, in whomsoever the same may for the time being be vested, whether in the said Comptoir or in some person or persons in trust for the said Comptoir or upon or in respect of any present liability to the said Comptoir, or upon any bonds, covenants contracts or agreements which already have been or hereafter shall be given to or entered into with the said Comptoir, or to or with any person whomsoever in trust for the said Comptoir, or wherein the said Comptoir is or shall be interested, and also all instruments and petitions to found any adjudication of insolvency in any Court against any person indebted to the said Comptoir, and liable to have been made insolvent by the laws now or at any time hereafter in force relating to insolvents in British India and generally all other proceedings whatsoever to be commenced or carried on by or on behalf of the said Comptoir, or wherein the said Comptoir is or shall be interested against any person whether such person is or shall then be a shareholder or partner of or in the said Comptoir or not, shall and lawfully may be commenced and prosecuted in the name of the person who shall be the Chief Manager of the Agencies in British India of the said Comptoir at the time such suit or proceeding shall be commenced as the nominal plaintiff or petitioner for or on behalf of the said Comptoir, and all suits and proceedings as well for subsisting as future accruing claims debts or demands to be commenced against the said Comptoir by any person whether such person is or shall then be a shareholder or partner of or in the said Comptoir or not shall be commenced and prosecuted against the Chief Manager as the nominal defendant or respondent for and on behalf of the said Comptoir, and the death removal, resignation or any other act of such Chief Manager, or his bankruptcy or insolvency shall not abate or prejudice any suit or other proceeding commenced under this Act, but the same may be continued, prosecuted and carried on or defended in the name of any other the Chief Manager

4 On and from the commencement of this Act, in all criminal proceedings instituted or carried on by or on behalf of the said Comptoir for fraud or injury upon or against the said Comptoir, or for any offence whatever relating to any money, notes, bills, effects, securities or

any moveable or immoveable property of the said Comptoir, or for any other offence against the said Comptoir, it shall be lawful to state such money notes, bills effects and securities, and other moveable and immoveable property in whomsoever the same may be vested, whether in the said Comptoir or in some person or persons in trust for the said Comptoir, to be the money notes bills effects and securities or property of the said Comptoir, or of the Chief Manager of the Agencies in British India of the said Comptoir, and any offence committed with intent to injure or defraud the said Comptoir shall and lawfully may in such proceedings be said to have been committed with intent to injure or defraud the said Comptoir or such Chief Manager and any offender may thereupon be lawfully convicted of any such offence, and in all other proceedings, in which before the commencement of this Act, it would have been necessary to state the names of the persons composing the said Comptoir it shall be lawful and sufficient to state the name of such Chief Manager, and the death, resignation or removal of such Chief Manager shall not abate or render defective, or in anywise affect or prejudice, such criminal proceedings

5. No suit which may be commenced in any Court in British India against the said Comptoir or the Chief Manager of the Agencies in British India of the said Comptoir upon or arising out of any contract entered into by or on behalf of the said Comptoir shall be in any wise affected or defeated by reason of the plaintiff therein, or of any other person who may be in any wise interested in such suit being a shareholder or partner of or in the said Comptoir but any shareholder or partner of or in the said Comptoir shall have the same right of suit and remedy to be proceeded in and enforced in the same manner against the said Comptoir or such Chief Manager upon any contract, and upon and for any debt damage or demand whatsoever, which he might have had if he had been a stranger, and not a shareholder or partner of or in the said Comptoir

6 No suit commenced by virtue of this Act by or on behalf of the said Comptoir in the name of the Chief Manager upon or arising out of any contract whatsoever entered into by or on behalf of the said Comptoir, or for the recovery of any debt, damage or demand whatsoever due or owing to the said Comptoir, or for any other cause or any other account shall be in any wise affected or defeated by or by reason of the defendant therein, or any person or persons who may be in anywise interested in such suit, being a shareholder or partner of or in the said Comptoir, but the said Comptoir shall and may have the same right of suit and remedy to be proceeded in and enforced in the same manner against any shareholder or partner of or in the said Comptoir either alone or jointly with any other person upon any contract, and upon and for any debt damage or demand whatsoever, which the said Comptoir might have had if such cause or suit had arisen with a stranger and not with a shareholder or partner of or in the said Comptoir

7 The Chief Manager of the Agencies in British India of the said Comptoir shall have an office for the transaction of the business of the Comptoir. He shall cause a memorial, in the form and to the effect set forth in Schedule A, or as near thereto as the circumstances of the case will admit of, verified by a declaration in writing made by him before a Judge of the High Court of Judicature within the jurisdiction of which his office is situated to be enrolled amongst the records of the said High Court. Such memorial shall prior to being enrolled, be signed by the Chief Manager, and shall be accompanied by or have annexed thereto or endorsed thereon, copies of the resolutions, notarial acts, articles and other instruments under which the said Comptoir is established, and copies of the various rules under which the business of the said Comptoir is conducted. The memorial shall set forth the situation of the office of the Chief Manager and of every other office and place in British India in or at which the business of the said Comptoir is carried on and it shall contain a statement of the amount both of the nominal and of the paid up capital, the number of shares into which the capital is divided, the amount of each share and the amount of capital (if any) which the said Comptoir shall have set aside for its working capital in British India and if the last mentioned capital is other than money then a statement of how it stands invested, and in whose name

Chief Manager to cause a memorial to be enrolled containing certain particulars

ish India of the said Comptoir shall have an office for the transaction of the business of the Comptoir. He shall cause a memorial, in the form and to the effect set forth in Schedule A, or as near thereto as the circumstances of the case will admit of, verified by a declaration in writing made by him before a Judge of the High Court of Judicature within the jurisdiction of which his office is situated to be enrolled amongst the records of the said High Court. Such memorial shall prior to being enrolled, be signed by the Chief Manager, and shall be accompanied by or have annexed thereto or endorsed thereon, copies of the resolutions, notarial acts, articles and other instruments under which the said Comptoir is established, and copies of the various rules under which the business of the said Comptoir is conducted. The memorial shall set forth the situation of the office of the Chief Manager and of every other office and place in British India in or at which the business of the said Comptoir is carried on and it shall contain a statement of the amount both of the nominal and of the paid up capital, the number of shares into which the capital is divided, the amount of each share and the amount of capital (if any) which the said Comptoir shall have set aside for its working capital in British India and if the last mentioned capital is other than money then a statement of how it stands invested, and in whose name

shall cause a memorial, in the form and to the effect set forth in Schedule A, or as near thereto as the circumstances of the case will admit of, verified by a declaration in writing made by him before a Judge of the High Court of Judicature within the jurisdiction of which his office is situated to be enrolled amongst the records of the said High Court. Such memorial shall prior to being enrolled, be signed by the Chief Manager, and shall be accompanied by or have annexed thereto or endorsed thereon, copies of the resolutions, notarial acts, articles and other instruments under which the said Comptoir is established, and copies of the various rules under which the business of the said Comptoir is conducted. The memorial shall set forth the situation of the office of the Chief Manager and of every other office and place in British India in or at which the business of the said Comptoir is carried on and it shall contain a statement of the amount both of the nominal and of the paid up capital, the number of shares into which the capital is divided, the amount of each share and the amount of capital (if any) which the said Comptoir shall have set aside for its working capital in British India and if the last mentioned capital is other than money then a statement of how it stands invested, and in whose name

8 No memorial shall be enrolled unless the

Authority of Chief Manager to be authenticated
Authority of the Chief Manager by whom it is signed, and the copies of the resolutions, notarial acts, articles and other instruments accompanying the memorial, shall be authenticated by the signature and seal of a notary public in France, and countersigned by Her Britannic Majesty's Consul General in Paris for the time being.

9 Whenever any new Chief Manager of the

Memorial of change in Chief Manager or in facts set forth in former memorial to be enrolled
Agencies in British India of the said Comptoir shall be appointed, or any change in, or addition to, any of the facts stated in any memorial which may have been enrolled shall take place, a like memorial in the form and to the effect set forth in Schedule B, verified as aforesaid shall, within twelve months after such appointment, change or addition shall have been made, be enrolled as aforesaid, specifying the name and description of such new Chief Manager, and containing a statement of the change or addition which may have taken place in the facts aforesaid

10 If any declaration made for the purpose of

False declaration an offence under the Penal Code
verifying a memorial under this Act shall be false or untrue in any material particular the person wilfully making such declaration shall be guilty of an offence within the meaning of section 199 of the Indian Penal Code

11 Until such memorial as first hereinbefore

Comptoir not to sue till enrolment of memorial and person named in last memorial to remain liable till enrolment of fresh memorial.

mentioned shall have been duly verified and enrolled, no suit shall be brought by the said Comptoir under the authority of this Act, and, until the memorial by this Act required to be

verified and enrolled in the event of the appointment of a new Chief Manager of the Agencies in British India of the said Comptoir shall have been duly verified and enrolled, the person whose name shall appear in the last memorial which shall have been duly verified and enrolled shall be liable to all such suits and executions upon judgment or decree and other proceedings under this Act and in the same manner, as if he had not ceased to be such Chief Manager, and as if no new Chief Manager had been appointed

12 An examined copy of every memorial en-

Examined copy to be a proof of contents of memorial
rolled pursuant to this Act, certified to be a true copy by and under the hand and signature of a Registrar for the time being of the High Court of Judicature in which the same shall have been enrolled, shall be received in evidence as proof of the contents of such memorial and proof shall not be required that the person by whom the memorial purports to be verified was the Chief Manager at the time of such verification

13 Execution on every judgment, decree

Judgment or order against Chief Manager how to be executed
and order made or pronounced in any suit or proceeding in any Court in British India against the Chief Manager shall and may be issued and enforced against any property in British India belonging to the said Comptoir. All the provisions of the Code of Civil Procedure as to the attachment of property before judgment and after judgment shall in all suits against the Chief Manager have full force and effect as regards property in British India belonging to the said Comptoir. So long as the full amount recoverable by any person under any judgment, decree or order shall not have been recovered, no execution issued from any Court in British India, nor anything in this Act shall in any way prejudice or injure the right of such person to proceed in France under the privileges and powers reserved to British subjects by and under the said Convention of the thirtieth day of April, 1862, for the recovery of the amount unrecovered

XIV

14 No person having, or claiming to have any

No person to bring more than one suit for the same demand against any Chief Manager nor the Comptoir against any other person
demand upon or against the said Comptoir shall, when the same has been so determined as to have been pleadable in bar against such person, bring more than one suit in respect of such demand and the proceedings in any suit which may have been brought against the Chief Manager under the authority of this Act, if so determined may be pleaded in bar of any suit in any Court in British India for the same cause against the same or any other Chief Manager and in case of any demand which the said Comptoir now has or hereafter may have upon or against any person, whether a shareholder of the said Comptoir or not and which shall have been determined in any suit commenced or prosecuted by the Chief Manager the proceedings in such suit may be pleaded in bar of any other suit, in any such Court as aforesaid for the same demand which may be commenced or prosecuted by the same or any other Chief Manager

SCHEDULE A*(See section 7)*

Memorial made the _____ day of _____ by the Chief Manager of the Agencies in British India of the Comptoir National D Escompte de Paris, pursuant to the Comptoir National D Escompte de Paris Act, 1890 setting forth the particulars prescribed by section 7 of the said Act

Situation of office of Chief Manager

Situation of other offices and places in British India

Entire nominal capital of the Comptoir

Paid up capital

Number of shares

Amount of each share

Amount of capital set aside for operations in British India

Mode in which the same is invested

Name in which the same is invested

I, *A B*, Chief Manager of the Agencies in British India of the Comptoir National D Escompte de Paris do solemnly and sincerely declare, to the best of my knowledge and belief, that the above written memorial is true in all respects

(Sd) *A B*

Declared, &c, before me, a Judge of the High Court of Judicature at _____

SCHEDULE B*(See section 9)*

Memorial made the _____ day of _____ by the Chief Manager of the Agencies in British India of the Comptoir National D Escompte de Paris pursuant to the Comptoir National D Escompte de Paris Act, 1890, setting forth particulars of change or changes as prescribed by section 9 of the said Act.

Name and description of new Chief Manager,
or

New situation of office of Chief Manager,
or

Other change or changes

I *C D* Chief Manager of the Agencies in British India of the Comptoir National D Escompte de Paris, do solemnly and sincerely declare to the best of my knowledge and belief that the above written memorial is true in all respects

(Sd) *C D*

Declared before me, a Judge of the High Court of Judicature at _____

STATEMENT OF OBJECTS AND REASONS

THE object of this Bill is, on the advice of the Hon ble the Advocate General in Bengal to re enact in the interests of the Comptoir National D Escompte de Paris Acts VIII of 1864 and IX of 1867 which were enacted in the interests of the late Comptoir D Escompte de Paris

The Acts of 1864 and 1867 are left unrepealed because the late Comptoir D Escompte de Paris is not identical with the Comptoir National D Escompte de Paris, and the Acts may possibly still be useful in the course of the liquidation of the affairs of the former Comptoir

The 5th March, 1890

ANDREW R SCOBLE.

S HARVEY JAMES

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT

The following Report of the Select Committee on the Bill to consolidate and amend the Law relating to Guardian and Ward was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 7th March, 1890 —

WE, the undersigned, Members of the Select Committee to which the Bill to

consolidate and amend the law relating to Guardian and Ward was referred have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto

From Officiating Government Pleader Moradabad dated 5th June 1886 [Paper No 1]
 From Secretary to Chief Commissioner Coorg No 1099—150 dated 11th June 1886 and enclosures [Papers No 2]
 From Officiating Secretary to Chief Commissioner Assam dated 14th June 1886 and enclosures [Papers No 3]
 From Secretary Behar Landholders Association dated 20th June 1886 [Paper No 4]
 From Mr P R Desai Pleader District Court Satara, dated 3rd July 1886 [Paper No 5]
 From Officiating Assistant Secretary to Government Bengal dated 8th July 1886 and enclosure [Papers No 6]
 Suggestions by Mr Mata Prasad Minsif Etawah dated 9th July 1886 [Paper No 7]
 From Chief Secretary to Government Madras No 1781 dated 6th July 1886 and enclosures [Papers No 8]
 From Secretary for Berar to Resident Hyderabad No 234 G dated 24th July 1886 [Paper No 9]
 From Chief Commissioner Ajmere-Merwara No 803—690 II dated 29th July 1886 [Paper No 10]
 From Secretary to Chief Commissioner Burma No 695—15 L dated 27th July 1886 and enclosures [Papers No 11]
 From Under Secretary to Chief Commissioner Central Provinces No 3425—187 dated 31st July 1886 and enclosures [Papers No 12]
 From Under Secretary to Chief Commissioner Central Provinces No 3658—218 dated 12th August 1886 and enclosure [Papers No 13]
 Note by the Hon'ble Syud Ameer Hossein Presidency Magistrate Calcutta dated 16th August 1886 [Paper No 14]
 From Chief Secretary to Government, Bengal No 1341 J D dated 20th September 1886 and enclosures [Papers No 15]
 From Secretary to Government North Western Provinces and Oudh No 737—VII 235 25 dated 21st September 1886 and enclosure [Papers No 16]
 From Acting Under Secretary to Government Bombay No 5481 dated 22nd September 1886 and enclosures [Papers No 17]
 From Secretary to Government North Western Provinces and Oudh No 796 VII 235 27 dated 12th October 1886 and enclosures [Papers No 18]
 From Secretary to Government Punjab No 1247 dated 16th December 1886 and enclosures [Papers No 19]
 From Secretary to Government Punjab No 21 dated 10th January 1887 and enclosures [Papers No 20]
 From Registrar High Court Calcutta No 141 dated 18th January 1887 and enclosure [Papers No 21]
 Note by the Hon'ble Rao Sabab Vishvanath Narayan Mandlik C S I dated 7th May 1887 [Paper No 22]
 Office Memorandum from Government of India Revenue and Agricultural Department No 704—24, dated 23rd December 1887 and enclosures [Papers No 23]
 Circular to Local Governments and Administrations Nos. 1531—41 dated 17th August 1889, and replies thereto

families about which there was much difference of opinion, and partly because the Calcutta High Court considered that the Bill did not hold out sufficient inducement to *de facto* guardians to subject themselves to the provisions of the proposed Act

On these two matters Local Governments have since been specially consulted and in undertaking the re consideration of the Bill as amended in 1887 we have had the benefit of their advice

The weight of authority is distinctly adverse to the retention of the clause respecting the appointment of guardians for minor members of undivided Hindu families and we have removed that clause from the Bill

The inducements to *de facto* guardians to subject themselves to the proposed Act are several. No fees will be payable in respect of the appointment of guardians (section 2) a *de facto* guardian acting without appointment by the Court will incur the risk of

being superseded on an application by the Collector (section 8) appointed guardians may be properly remunerated for their care and pains in the execution of their duties (section 22) testamentary and appointed guardians will have the powers possessed by executors and administrators respectively under the Probate and Administration Act, 1881 and will be in a position to pass secure titles (sections 28 and 29) appointed guardians may protect themselves by applying for, and acting upon, the direction of the Court (section 33) and the submission of accounts by them is no longer to be obligatory, but to be left to the discretion of the Courts under the rules of the High Court (sections 34 and 50 (r) (d)) joint guardians may come to the Court for the settlement of their differences (section 43) and certain privileges are conferred on appointed guardians by clauses B, C and D of the section (section 53) amending Chapter XXXI of the Code of Civil Procedure In the opinion of most of the authorities consulted these inducements were sufficient but we have now added to them the provision in clause A of section 53 that, where a guardian has been appointed for a minor by the Court, a suit is not to be instituted in the name of the minor by any other person as next friend without the leave of the Court to be granted after hearing any objection which the guardian may have to make with respect to the institution of the suit This provision will, we believe be very valuable in practice, and it will further tend to remove the objection which was taken to the Bill by the Calcutta High Court

3 *Section 4*—We have amended the definition of "minor" extended that of "European British subject", and made it clear that 'District Court' includes a High Court in the exercise of its ordinary original civil jurisdiction

4 *Sections 5 and 15*—Here as regards European British subjects we have followed as closely as possible the provisions of the Guardianship of Infants Act, 1886 (49 & 50 Vict., c 27)

5 *Section 17*—Sub-section (5) of this section makes it sufficiently clear that neither a Collector nor any other person can be appointed a guardian against his will

6 *Section 22*—Where a Collector is appointed guardian fees will be chargeable for the maintenance of his special establishment as they are chargeable in the case of estates under the superintendence of the Court of Wards

7 *Section 23*—This section will, of course, be read under section 3 as subject to such enactments as section 193 of the North Western Provinces Land revenue Act 1873

8 *Section 39*—We have followed the Guardianship of Infants Act 1886 in making a testamentary guardian removable on the same grounds as a guardian appointed by the Court

9 *Section 43*—Following section 3 of the same Act we have provided here for the settlement of differences of opinion between joint guardians

10 The other amendments made in the Bill since its introduction are numerous, but do not appear to us to call for remark

11 The publication ordered by the Council has been made as follows —

In English

<i>Gazette</i>	<i>Date</i>
Gazette of India	20th and 27th March and 3rd April 1886.
Fort Saint George Gazette	31st March 1886
Bombay Government Gazette	25th March and 1st and 8th April, 1886.
Calcutta Gazette	24th and 31st March and 7th April 1886
North Western Provinces and Oudh Government Gazette	27th March and 3rd and 10th April 1886.
Punjab Government Gazette	1st 8th and 15th April 1886
Central Provinces Gazette	27th March and 3rd and 10th April 1886.
Burma Gazette	10th 17th and 24th April 1886.
Assam Gazette	10th 17th and 24th April 1886.
Goorg District Gazette	1st May 1886

In the Vernaculars

<i>Province</i>	<i>Language</i>	<i>Date</i>
Madras	Tamil	13th August 1886
	Telugu	27th August 1886
	Kanarese	30th August 1886
	Malayalam	3rd September 1886.
	Hindustani	10th September 1886
Bombay	Gujarathi	10th June 1886
	Marathi	17th June 1886.
	Kanarese	22nd July 1886
Bengal	Bengali	8th 15th and 22nd June 1886
	Hindi	8th 15th and 22nd June 1886
	Urdu	1st 8th and 15th July 1886.
North Western Provinces and Oudh	Urdu	3rd 10th and 17th July 1886
	Urdu	8th July 1886.
	Marathi	30th June, and 7th and 15th July 1886
Punjab	Hindi	28th July, and 4th and 11th August, 1886
	Hindi	28th July, and 4th and 11th August, 1886
	Hindi	28th July, and 4th and 11th August, 1886
Central Provinces	Hindi	28th July, and 4th and 11th August, 1886
	Hindi	28th July, and 4th and 11th August, 1886
Burma	Burmese	23rd and 30th October and 6th November 1886

12 We do not think that the measure has been so altered as to require re publication, and we recommend that it be passed as now amended.

ANDREW R SCOBLE
PHIL P HUTCHINS
SYED AMEER HOSSEIN
DOORGA CHURN LAW
G H P EVANS
R I CROSTHWAITE

The 1st March 1890

No II THE GUARDIANS AND WARDS BILL

CONTENTS

CHAPTER I

PRELIMINARY

SECTIONS

- 1 Title, extent and commencement
- 2 Repeal
- 3 Saving of jurisdiction of Courts of Wards and Chartered High Courts
- 4 Definitions

CHAPTER II

APPOINTMENT AND DECLARATION OF GUARDIANS

- 5 Power of parents to appoint in case of European British subjects
- 6 Saving of power to appoint in other cases
- 7 Power of the Court to make order as to guardianship
- 8 Persons entitled to apply for order
- 9 Court having jurisdiction to entertain application
- 10 Form of application
- 11 Procedure on admission of application
- 12 Power to make interlocutory order for production of minor and interim protection of person and property
- 13 Hearing of evidence before making of order
- 14 Simultaneous proceedings in different Courts
- 15 Appointment or declaration of several guardians
- 16 Appointment or declaration of guardian for property beyond jurisdiction of the Court
- 17 Matters to be considered by the Court in appointing guardian
- 18 Appointment or declaration of Collector in virtue of office
- 19 Guardian not to be appointed by the Court in certain cases

CHAPTER III

DUTIES, RIGHTS AND LIABILITIES OF GUARDIANS

General

- 20 Fiduciary relation of guardian to ward
- 21 Capacity of minors to act as guardians
- 22 Remuneration of guardian
- 23 Control of Collector as guardian

SECTIONS

Guardian of the Person

- 24 Duties of guardian of the person
- 25 Title of guardian to custody of ward
- 26 Removal of ward from jurisdiction

Guardian of Property

- 27 Duties of guardian of property
- 28 Powers of testamentary guardian
- 29 Limitation of powers of guardian of property appointed or declared by the Court
- 30 Voidability of transfers made in contravention of section 28 or section 29
- 31 Practice with respect to permitting transfers under section 29
- 32 Variation of powers of guardian of property appointed or declared by the Court
- 33 Right of guardian so appointed or declared to apply to the Court for opinion in management of property of ward
- 34 Obligations on guardian of property appointed or declared by the Court
- 35 Suit against guardian where administration bond was taken
- 36 Suit against guardian where administration bond was not taken
- 37 General liability of guardian as trustee

Termination of Guardianship

- 38 Right of survivorship among joint guardians
- 39 Removal of guardian
- 40 Discharge of guardian
- 41 Cessation of authority of guardian
- 42 Appointment of successor to guardian dead, discharged or removed

CHAPTER IV

SUPPLEMENTAL PROVISIONS

- 43 Orders for regulating conduct or proceedings of guardians, and enforcement of these orders
- 44 Penalty for removal of ward from jurisdiction
- 45 Penalty for contumacy
- 46 Reports by Collectors and Subordinate Courts
- 47 Orders appealable
- 48 Finality of other orders
- 49 Costs
- 50 Power of High Court to make rules
- 51 Applicability of Act to guardians already appointed by Court
- 52 Amendment of Indian Majority Act
- 53 Amendment of Chapter XXXI of the Code of Civil Procedure

THE SCHEDULE — ENACTMENTS REPEALED

*The Guardians and Wards Bill.**(Chapter I—Preliminary. Sections 1-4. Chapter II.—Appointment and Declaration of Guardians—Sections 5-6.)***No. II.***A Bill to consolidate and amend the law relating to Guardian and Ward*

WHEREAS it is expedient to consolidate and amend the law relating to guardian and ward, It is hereby enacted as follows —

CHAPTER I**PRELIMINARY**

Title extent and commencement I (1) This Act may be called the Guardians and Wards Act, 1890

(2) It extends to the whole of British India inclusive of Upper Burma and British Baluchistan and

(3) It shall come into force on the first day of July, 1890

2 (1) On and from that day the enactments mentioned in the schedule shall be repealed to the extent specified in the third column thereof

(2) But all proceedings had certificates granted, allowances assigned obligations imposed, and applications appointments orders and rules made under any of those enactments shall, so far as may be deemed to have been respectively had granted assigned, imposed and made under this Act and

(3) Any enactment or document referring to any of those enactments shall so far as may be be construed to refer to this Act or to the corresponding portion thereof

3 This Act shall be read subject to every enactment heretofore or hereafter passed relating to any Court of Wards by the Governor General in Council or by a Governor or Lieutenant Governor in Council and nothing in this Act shall be construed to affect or in any way derogate from the jurisdiction or authority of any Court of Wards or to take away any power possessed by any High Court established under the Statute 24 and 25 Victoria Chapter 104 (an Act for establishing High Courts of Judicature in India)

4. In this Act unless there is something repugnant in the subject or context —

(1) 'minor' means a person who, under the provisions of the Indian Majority Act 1875 is to be deemed not to have attained his majority

(2) 'guardian' means a person having the care of the person of a minor or of his property, or of both his person and property

(3) "ward" means a minor for whom or property, or both, there is a guardian:

(4) "District Court" has the meaning assigned to that expression in the Code of Procedure, and includes a High Court in exercise of its ordinary original civil jurisdiction

(5) "the Court" means the District Court having jurisdiction to entertain an application under this Act for an order appointing or declaring a person to be a guardian and, where guardian has been appointed or declared in pursuance of any such application, it means Court which appointed or declared the guardian or in any matter relating to the person of ward, the District Court having jurisdiction the place where the ward for the time be ordinarily resides

(6) 'Collector' means the chief officer in charge of the revenue administration of a district and includes any officer whom the Local Government by notification in the official Gazette may by name or in virtue of his office appoint to be a Collector in any local area, with respect to any class of persons, for all any of the purposes of this Act

(7) "European British subject" means European British subject as defined in the Code of Criminal Procedure 1882 and includes a Christian of European descent and

(8) 'prescribed' means prescribed by rule made by the High Court under this Act

CHAPTER II**APPOINTMENT AND DECLARATION OF GUARDIANS**

5 (1) Where a minor is an European British subject, a guardian or guardians of his person or property or both, may be appointed by will or other instrument to take effect on the death of the person appointing,—

(a) by the father of the minor, or,

(b) if the father is dead or incapable of acting, by the mother

(2) Where guardians have been appointed under sub section (1) by both parents they shall act jointly

6 In the case of a minor who is not an European British subject, nothing in this Act shall be construed to take away or derogate from any power to appoint a guardian of his person or property or both, which is valid by the law to which the minor is subject

*The Guardians and Wards Bill.**(Chapter II.—Appointment and Declaration of Guardians.—Sections 7-10.)* /

7 (1) ~~Where the Court is satisfied that it is for the welfare of a minor that an order should be made—~~
 Power of the Court to make order as to guardianship.

- (a) appointing a guardian of his person or property, or both, or
- (b) declaring a person to be such a guardian,

the Court may make an order accordingly

(a) An order under this section shall imply the removal of any guardian who has not been appointed by will or other instrument or appointed or declared by the Court

(g) Where a guardian has been appointed by will or other instrument or appointed or declared by the Court, an order under this section appointing or declaring another person to be guardian in his stead shall not be made until the powers of the guardian appointed or declared as aforesaid have ceased under the provisions of this Act

8 An order *shall not* be made under the last Persons entitled to foregoing section *except* on apply for order the application of—

- (a) the person desirous of being or claiming to be the guardian of the minor or
- (b) any relative or friend of the minor or
- (c) the Collector of the district or other local area within which the minor ordinarily resides or in which he has property, or
- (d) the Collector having authority with respect to the class to which the minor belongs

9 (1) If the application is with respect to Court having jurisdiction the guardianship of the person of the minor it shall be made to the District Court having jurisdiction in the place where the minor ordinarily resides

(a) If the application is with respect to the guardianship of the property of the minor it may be made either to the District Court having jurisdiction in the place where the minor ordinarily resides or to a District Court having jurisdiction in a place where he has property

(g) If an application with respect to the guardianship of the property of a minor is made to a District Court other than that having jurisdiction in the place where the minor ordinarily resides, the Court may return the application if in its opinion the application would be disposed of more justly or conveniently by any other District Court having jurisdiction

10 (1) If the application is not made by the Collector, it shall be by Form of application petition signed and verified in manner prescribed by the Code of Civil

Procedure for the signing and verification of a plaint, and stating, so far as can be ascertained,—

- (a) the name, sex, religion, date of birth and ordinary residence of the minor,
- (b) where the minor is a female, whether she is married and, if so, the name and age of her husband,
- (c) the nature, situation and approximate value of the property, if any, of the minor,
- (d) the name and residence of the person having the custody or possession of the person or property of the minor
- (e) what near relations the minor has, and where they reside
- (f) whether a guardian of the person or property, or both of the minor has been appointed by any person entitled or claiming to be entitled by the law to which the minor is subject to make such an appointment
- (g) whether an application has at any time been made to the Court or to any other Court with respect to the guardianship of the person or property or both of the minor and, if so when, to what Court and with what result
- (h) whether the application is for the appointment or declaration of a guardian of the person of the minor or of his property, or of both
- (i) where the application is to appoint a guardian, the qualifications of the proposed guardian
- (j) where the application is to declare a person to be a guardian, the grounds on which that person claims
- (k) the causes which have led to the making of the application and
- (l) such other particulars, if any, as may be prescribed or as the nature of the application renders it necessary to state

(a) If the application is made by the Collector it shall be by letter addressed to the Court and forwarded by post or in such other manner as may be found convenient and shall state as far as possible the particulars mentioned in subsection (1)

(g) The application must be accompanied by a declaration of the willingness of the proposed guardian to act and the declaration must be signed by him and attested by at least two witnesses

11 (1) If the Court is satisfied that there is ground for proceeding on the application, it shall fix Procedure on admission of application

*The Guardians and Wards Bill**(Chapter II—Appointment and Declaration of Guardians—Sections 12—15)*

a day for the hearing thereof and cause notice of the application and of the date fixed for the hearing—
of 1882

(a) to be served in the manner directed in the Code of Civil Procedure on—

(i) the parents of the minor if they are residing in British India,

(ii) the person, if any named in the petition or letter as having the custody or possession of the person or property of the minor,

(iii) the person proposed in the application or letter to be appointed or declared guardian unless that person is himself the applicant, and

(iv) any other person to whom, in the opinion of the Court, special notice of the application should be given and

(b) to be posted on some conspicuous part of the court house, and of the residence of the minor and otherwise published in such manner as the Court subject to any rules made by the High Court under this Act thinks fit

(2) The Local Government may, by general or special order, require that when any part of the property described in a petition under section 10 sub section (1) is land of which a Court of Wards could assume the superintendence the Court shall also cause a notice as aforesaid to be served on the Collector in whose district the minor ordinarily resides and on every Collector in whose district any portion of the land is situate and the Collector may cause the notice to be published in any manner he deems fit

(3) No charge shall be made by the Court or the Collector for the service or publication of any notice served or published under sub section (2)

12. (1) The Court may direct that the person if any, having the custody of the minor shall produce him or cause him to be produced at such place and time and before such person as it appoints and may make such order for the temporary custody and protection of the person or property of the minor as it thinks proper

Power to make interlocutory order for production of minor and in interim protection of person and property

(2) If the minor is a female who ought not to be compelled to appear in public, the direction under sub section (1) for her production shall require her to be produced in accordance with the customs and manners of the country

(3) Nothing in this section shall authorise—

(a) the Court to place a female minor in the temporary custody of a person claiming

to be her guardian on the ground of his being her husband, unless she is already in his custody with the consent of her parents if any, or

(b) any person to whom the temporary custody and protection of the property of a minor is entrusted to dispossess other wise than by due course of law any person in possession of any of the property

13 On the day fixed for the hearing of the application, or as soon after the hearing of evidence before making of order wards as may be the Court shall hear such evidence as may be adduced in support of or in opposition to the application.

14 (1) If proceedings for the appointment or declaration of a guardian of a minor are taken in simultaneous proceedings in different Courts more Courts than one, each of those Courts shall on being apprised of the proceedings in the other Court or Courts, stay the proceedings before itself

(2) If the Courts are both or all subordinate to the same High Court, they shall report the case to the High Court, and the High Court shall determine in which of the Courts the proceedings with respect to the appointment or declaration of a guardian of the minor shall be had

(3) In any other case in which proceedings are stayed under sub-section (1), the Courts shall report the case through the Local Government to the Governor General in Council and the Governor General in Council shall determine in which of the Courts the proceedings with respect to the appointment or declaration of a guardian of the minor shall be had

15 (1) If the law to which the minor is subject admits of his having Appointment or declaration of several two or more joint guardians of his person or property or both, the Court may, if it thinks fit, appoint or declare them

(2) On the death of a father, being an European British subject who has, by will or other instrument to take effect on his death, appointed a guardian of his minor child the Court may appoint the mother to be guardian of the child jointly with the guardian appointed by the father

(3) On the death of a mother, being an European British subject who during the incapacity of the father of her minor child has by will or other instrument to take effect on her death appointed a guardian of the child, the Court may, if the father becomes capable of acting appoint him to be sole guardian of the child or guardian of the child jointly with the guardian appointed by the mother, as it thinks fit

*The Guardians and Wards Bill**(Chapter II—Appointment and Declaration of Guardians—Sections 16-19)**Chapter III—Duties, Rights and Liabilities of Guardians—Sections 20-22*)

(4) Separate guardians may be appointed or declared of the person and of the property of a minor

(5) If a minor has several properties the Court may, if it thinks fit, appoint or declare a separate guardian for any one or more of the properties

26 If the Court appoints or declares a guardian for any property situate beyond the local limits of its jurisdiction the Court having jurisdiction in the place where the property is situate shall, on production of a certified copy of the order appointing or declaring the guardian, accept him as duly appointed or declared and give effect to the order

27 (1) In appointing or declaring the guardian of a minor the Court shall be guided by what consistently with the law to which the minor is subject appears in the circumstances to be for the welfare of the minor

(2) In considering what will be for the welfare of the minor, the Court shall have regard to the age sex and religion of the minor the character and capacity of the proposed guardian and his nearness of kin to the minor, the wishes, if any of a deceased parent, and any existing or previous relations of the proposed guardian with the minor or his property

(3) If the minor is old enough to form an intelligent preference, the Court may consider that preference

(4) As between parents who are European British subjects adversely claiming the guardianship of the person, neither parent is entitled to it as of right, but, other things being equal if the minor is a male of tender years or a female, the minor should be given to the mother, and if the minor is a male of an age to require education and preparation for labour and business, then to the father

(5) The Court shall not appoint or declare any person to be a guardian against his will

28 Where a Collector is appointed or declared by the Court in virtue of his office to be guardian of the person or property, or both, of a minor, the order appointing or declaring him shall be deemed to authorise and require the person for the time being holding the office to act as guardian of the minor with respect to his person or property or both, as the case may be

19 Nothing in this Chapter shall authorise the Court to appoint or declare a guardian of the property of a minor whose property is under the superintendence of a Court of Wards or to appoint or declare a guardian of the person—

(a) of a minor who is a married female and whose husband is not in the opinion of the Court, unfit to be guardian of her person, or,

(b) subject to the provisions of this Act with respect to European British subjects of a minor whose father is living and is not, in the opinion of the Court unfit to be guardian of the person of the minor or

(c) of a minor whose property is under the superintendence of a Court of Wards competent to appoint a guardian of the person of the minor

CHAPTER III

DUTIES RIGHTS AND LIABILITIES OF GUARDIANS

General

20 (1) A guardian stands in a fiduciary relation to his ward, and, save as provided by the will or other instrument, if any, by which he was appointed, or by this Act he must not make any profit out of his office

(2) The fiduciary relation of a guardian to his ward extends to and affects purchases by the guardian of the property of the ward, and by the ward of the property of the guardian immediately or soon after the ward has ceased to be a minor, and generally all transactions between them while the influence of the guardian still lasts or is recent

21 A minor is incompetent to act as guardian of any minor except his own wife or child or, where he is the managing member of an undivided Hindu family the wife or child of another minor member of that family

22 (1) A guardian appointed or declared by the Court shall be entitled to such allowance if any, as the Court thinks fit for his care and pains in the execution of his duties

(2) When an officer of the Government as such officer, is so appointed or declared to be guardian, such fees shall be paid to the Government out of the property of the ward as the Local Government by general or special order directs

The Guardians and Wards Bill

(Chapter III—Duties, Rights and Liabilities of Guardians—Sections 23-31)

23 A Collector appointed or declared by the Court to be guardian of the person or property or both of a minor shall, in all matters connected with the guardianship of his ward, be subject to the control of the Local Government or of such authority as that Government by notification in the official Gazette, appoints in this behalf

Guardian of the Person

24. A guardian of the person of a ward is charged with the custody of the ward, and must look to his support, health and education, and such other matters as the law to which the ward is subject requires

25 (1) If a ward leaves or is removed from the custody of a guardian of his person the Court if it is of opinion that it will be for the welfare of the ward to return to the custody of his guardian may make an order for his return and for the purpose of enforcing the order may cause the ward to be arrested and to be delivered into the custody of the guardian

(2) For the purpose of arresting the ward, the Court may exercise the power conferred on a Magistrate of the first class by section 100 of the Code of Criminal Procedure, 1882

(3) The residence of a ward against the will of his guardian with a person who is not his guardian does not of itself terminate the guardianship

26 (1) A guardian of the person appointed or declared by the Court unless he is the Collector or is a guardian appointed by will or other instrument, shall not without the leave of the Court by which he was appointed or declared remove the ward from the limits of its jurisdiction except for such purposes as may be prescribed

(2) The leave granted by the Court under sub-section (1) may be special or general, and may be defined by the order granting it

Guardian of Property

27 A guardian of the property of a ward is bound to deal therewith as carefully as a man of ordinary prudence would deal with it if it were his own and subject to the provisions of this Chapter he may do all acts which are reason-

able and proper for the realisation, protection or benefit of the property

28 Where a guardian has been appointed by will or other instrument, his power to mortgage or charge or transfer by sale gift exchange or otherwise immoveable property belonging to his ward is subject to any restriction which may be imposed by the instrument unless he has under this Act been declared guardian and the Court which made the declaration permits him by an order in writing notwithstanding the restriction, to dispose of any immoveable property specified in the order in a manner permitted by the order

29 Where a person other than a Collector, or than a guardian appointed by will or other instrument has been appointed or declared by the Court to be guardian of the property of a ward, he shall not without the previous permission of the Court,—

(a) mortgage or charge or transfer by sale, gift exchange or otherwise any part of the immoveable property of his ward, or

(b) lease any part of that property for a term exceeding five years or for any term extending more than one year beyond the date on which the ward will cease to be a minor

30 A disposal of immoveable property by a guardian in contravention of either of the two last foregoing sections is voidable at the instance of any other person affected thereby

31 (1) Permission to the guardian to do any of the acts mentioned in section 29 shall not be granted by the Court except in case of necessity or for an evident advantage to the ward

(2) The order granting the permission shall recite the necessity or advantage, as the case may be describe the property with respect to which the act permitted is to be done, and specify such conditions if any as the Court may see fit to attach to the permission and it shall be recorded dated and signed by the Judge of the Court with his own hand, or, when from any cause he is prevented from recording the order with his own hand shall be taken down in writing from his dictation and be dated and signed by him

(3) The Court may in its discretion attach to the permission the following among other conditions, namely —

(a) that a sale shall not be completed without the sanction of the Court

*The Guardians and Wards Bill***(Chapter III—Duties, Rights and Liabilities of Guardians—Sections 32 35)**

(b) that a sale shall be made to the highest bidder by public auction before the Court or some person specially appointed by the Court for that purpose, at a time and place to be specified by the Court after such proclamation of the intended sale as the Court, subject to any rules made under this Act by the High Court, directs

(c) that a lease shall not be made in consideration of a premium or shall be made for such term of years and subject to such rents and covenants as the Court directs

(d) that the whole or any part of the proceeds of the act permitted shall be paid into the Court by the guardian, to be disbursed therefrom or to be invested by the Court on prescribed securities or to be otherwise disposed of as the Court directs

(4) Before granting permission to a guardian to do an act mentioned in section 29 the Court may cause notice of the application for the permission to be given to any relative or friend of the ward who should in its opinion receive notice thereof and shall hear and record the statement of any person who appears in opposition to the application

32 Where a guardian of the property of a ward has been appointed or declared by the Court *and such guardian is not the Collector* the Court may, from time to time by order define restrict or extend his powers with respect to the property of the ward in such manner and to such extent as it may consider to be for the advantage of the ward and consistent with the law to which the ward is subject

33 (1) A guardian appointed or declared by the Court may apply by petition to the Court which appointed or declared him for its opinion advice or direction on any present question respecting the management or administration of the property of his ward

(2) If the Court considers the question to be proper for summary disposal it shall cause a copy of the petition to be served on and the hearing thereof may be attended by such of the persons interested in the application as the Court thinks fit

(3) The guardian stating in good faith the facts in the petition and acting upon the opinion, advice or direction given by the Court shall be deemed, so far as regards his own responsibility, to have performed his duty as guardian in the subject matter of the application

34 Where a guardian of the property of a ward has been appointed or declared by the Court *and such guardian is not the Collector*, he shall,—

(a) if so required by the Court give a bond as nearly as may be in the prescribed form to the Judge of the Court to enure for the benefit of the Judge for the time being, with or without sureties as may be prescribed engaging duly to account for what he may receive in respect of the property of the ward

(b) if so required by the Court, deliver to the Court within six months from the date of his appointment or declaration by the Court or within such other time as the Court directs, a statement of the immoveable property belonging to the ward of the money and other moveable property which he has received on behalf of the ward up to the date of delivering the statement and of the debts due on that date to or from the ward

(c) if so required by the Court exhibit his accounts in the Court at such times and in such form as the Court *from time to time* directs

(d) if so required by the Court pay into the Court at such time as the Court directs the balance due from him on those accounts or so much thereof as the Court directs and

(e) apply for the maintenance, education and advancement of the ward and of such persons as are dependent on him and for the celebration of ceremonies to which the ward or any of those persons may be a party, such portion of the income of the property of the ward as the Court *from time to time* directs, and if the Court so directs, the whole or any part of that property

35 Where a guardian appointed or declared by the Court has given a bond duly to account for what he may receive in respect of the property of his ward the Court may, on application made by petition and on being satisfied that the engagement of the bond has not been kept, and upon such terms as to security, or providing that any money received be paid into the Court or otherwise as the Court thinks fit assign the bond to some proper person who shall thereupon be entitled to sue on the bond in his own name as if the bond had been originally given to him instead of to the Judge of the Court, and shall be entitled to recover thereon, as trustee for the ward, in respect of any breach thereof

The Guardians and Wards Bill

(Chapter III—Duties, Rights and Liabilities of Guardians—Sections 36-41)

(36 (1) Where a guardian appointed or declared by the Court has not given a bond as aforesaid, any person with the leave of the Court, may, as next friend, at any time during the continuance of the minority of the ward and upon such terms as aforesaid institute a suit against the guardian or in case of his death, against his representative, for an account of what the guardian has received in respect of the property of the ward, and may recover in the suit, as trustee for the ward, such amount as may be found to be payable by the guardian or his representative, as the case may be

(2) The provisions of sub section (1) shall so far as they relate to a suit against a guardian be subject to the provisions of section 440 of the Code of Civil Procedure as amended by this Act

of 1882

37 Nothing in either of the two last foregoing sections shall be construed to deprive a ward or his representative of any remedy against his guardian or the representative of the guardian which not being expressly provided in either of those sections, any other beneficiary or his representative would have against his trustee or the representative of the trustee

Termination of Guardianship

38 On the death of one of two or more joint guardians, the guardianship continues to the survivor or survivors until a further appointment is made by the Court

39 The Court may, on the application of any person interested, or of its own motion remove a guardian appointed or declared by the Court, or a guardian appointed by will or other instrument, for any of the following causes, namely—

- (a) for abuse of his trust
- (b) for continued failure to perform the duties of his trust
- (c) for incapacity to perform the duties of his trust,
- (d) for ill treatment or neglect to take proper care, of his ward
- (e) for contumacious disregard of any provision of this Act or of any order of the Court,
- (f) for conviction of an offence implying, in the opinion of the Court a defect of character which unfits him to be the guardian of his ward,
- (g) for having an interest adverse to the faithful performance of his duties,
- (h) for ceasing to reside within the local limits of the jurisdiction of the Court,

- (i) in the case of a guardian of the property for bankruptcy or insolvency,
- (f) by reason of the guardianship of the guardian ceasing, or being liable to cease under the law to which the minor is subject

Provided that a guardian appointed by will or other instrument, whether he has been declared under this Act or not, shall not be removed—

(a) for the cause mentioned in clause (g), unless the adverse interest accrued after the death of the person who appointed him or it is shown that that person made and maintained the appointment in ignorance of the existence of the adverse interest, or

(b) for the cause mentioned in clause (h) unless such guardian has taken up such a residence as, in the opinion of the Court renders it impracticable for him to discharge the functions of guardian

40 (1) If a guardian appointed or declared by the Court desires to resign his office, he may apply to the Court to be discharged

(2) If the Court finds that there is sufficient reason for the application it shall discharge him and if the guardian making the application is the Collector and the Local Government approves of his applying to be discharged, the Court shall in any case discharge him

41 (1) The powers of a guardian of the person cease—

- (a) by his death, removal or discharge,
- (b) by the Court of Wards assuming superintendence of the person of the ward,
- (c) by the ward ceasing to be a minor,
- (d) in the case of a female ward by her marriage to a husband who is not unfit to be guardian of her person or, if the guardian was appointed or declared by the Court by her marriage to a husband who is not in the opinion of the Court, so unfit, or
- (e) in the case of a ward whose father was unfit to be guardian of the person of the ward by the father ceasing to be so or, if the father was deemed by the Court to be so unfit, by his ceasing to be so in the opinion of the Court

(2) The powers of a guardian of the property cease—

- (a) by his death, removal or discharge,
- (b) by the Court of Wards assuming superintendence of the property of the ward, or
- (c) by the ward ceasing to be a minor

*The Guardians and Wards Bill**(Chapter III—Duties, Rights and Liabilities of Guardians—Section 42 Chapter IV—Supplemental Provisions—Sections 43 45.)*

(3) When for any cause the powers of a guardian cease the Court may require him or, if he is dead, his representative to deliver as it directs any property in his possession or control belonging to the ward or any accounts in his possession or control relating to any past or present property of the ward

(4) When he has delivered the property or accounts as required by the Court the Court may declare him to be discharged from his liabilities save as regards any fraud which may subsequently be discovered

42 When a guardian appointed or declared by the Court is discharged or under the law to which the ward is subject, ceases to be entitled to act or when any such guardian or a guardian appointed by will or other instrument is removed or dies the Court, of its own motion or on application under Chapter II, may if the ward is still a minor appoint or declare another guardian of his person or property, or both, as the case may be

Appointment of successor to guardian dead discharged or removed

CHAPTER IV

SUPPLEMENTAL PROVISIONS.

43 (1) The Court may on the application of any person interested or of its own motion, make an order regulating the conduct or proceedings of any guardian appointed or declared by the Court

Orders for regulating conduct or proceedings of guardians and enforcement of those orders

(2) Where there are more guardians than one of a ward and they are unable to agree upon a question affecting his welfare, any of them may apply to the Court for its direction and the Court may make such order respecting the matter in difference as it thinks fit

(3) Except where it appears that the object of making an order under sub section (1) or sub section (2) would be defeated by the delay, the Court shall, before making the order direct notice of the application therefor or of the intention of the Court to make it, as the case may be, to be given in a case under sub section (1) to the guardian or in a case under sub section (2), to the guardian who has not made the application

(4) In case of disobedience to an order made under sub-section (1) or sub section (2) the order may be enforced in the same manner as an injunction granted under section 492 or section 493 of the Code of Civil Procedure, in a case under sub-section (1) as if the ward were the plaintiff and the guardian were the

defendant or in a case under sub-section (2), as if the guardian who made the application were the plaintiff and the other guardian were the defendant

(5) Except in a case under sub section (2), nothing in this section shall apply to a Collector who is, as such, a guardian

44 If, for the purpose or with the effect of preventing the Court from exercising its authority with respect to a ward a guardian appointed or declared by the Court removes the ward from the limits of the jurisdiction of the Court in contravention of the provisions of section 26 he shall be liable, by order of the Court, to fine not exceeding one thousand rupees or to imprisonment in the civil jail for a term which may extend to six months

45 (1) In the following cases namely —

- (a) if a person having the custody of a minor fails to produce him or cause him to be produced in compliance with a direction under section 12 sub section (1) or to do his utmost to compel the minor to return to the custody of his guardian in obedience to an order under section 25 sub section (1) or
- (b) if a guardian appointed or declared by the Court fails to deliver to the Court within the time allowed by or under clause (b) of section 34 a statement required under that clause or to exhibit accounts in compliance with a requisition under clause (c) of that section or to pay into the Court the balance due from him on those accounts in compliance with a requisition under clause (d) of that section or
- (c) if a person who has ceased to be a guardian or the representative of such a person fails to deliver any property or accounts in compliance with a requisition under section 41 sub section (3),

the person guardian or representative as the case may be shall be liable by order of the Court, to fine not exceeding one hundred rupees and in case of recusancy to further fine not exceeding ten rupees for each day after the first during which the default continues, and not exceeding five hundred rupees in the aggregate and to detention in the civil jail until he undertakes to produce the minor or cause him to be produced, or to compel his return or to deliver the statement, or to exhibit the accounts or to pay the balance or to deliver the property or accounts, as the case may be

(2) If a person who has been released from detention on giving an undertaking under sub section (1) fails to carry out the undertaking

*The Guardians and Wards Bill.**(Chapter IV.—Supplemental Provisions—Sections 46-51.)*

within the time allowed by the Court, the Court may cause him to be arrested and re-committed to the civil jail

46 (1) The Court may call upon the Collect Reports by Collect or or upon any Court sub-
ors and Subordinate ordinate to the Court, for a
Courts report on any matter arising
in any proceeding under this Act and treat the report as evidence

(2) For the purpose of preparing the report the Collector or the Judge of the subordinate Court as the case may be shall make such inquiry as he deems necessary and may for the purposes of the inquiry exercise any power of compelling the attendance of a witness to give evidence or produce a document which is con-
88a. ferred on a Court by the Code of Civil Procedure

47 An appeal shall lie to the High Court from an order made by a District Court—
Orders appealable

- (a) under section 7, appointing or declaring or refusing to appoint or declare a guardian or
- (b) under section 9, sub section (3), returning an application or
- (c) under section 25, making or refusing to make an order for the return of a ward to the custody of his guardian, or
- (d) under section 26, refusing leave for the removal of a ward from the limits of the jurisdiction of the Court or imposing conditions with respect thereto or
- (e) under section 28 or section 29 refusing permission to a guardian to do an act referred to in the section or
- (f) under section 32 defining, restricting or extending the powers of a guardian or
- (g) under section 39 removing a guardian or
- (h) under section 40, refusing to discharge a guardian or
- (i) under section 43, regulating the conduct or proceedings of a guardian or settling a matter in difference between joint guardians, or enforcing the order or
- (j) under section 44 or section 45 imposing a penalty

48 Save as provided by the last foregoing section and by section 622 of the Code of Civil Procedure, an order made under this Act shall be final and shall not be liable to be contested by suit or otherwise
188a. Finality of other or ders

49 The costs of any proceeding under this Act including the costs of maintaining a guardian or other person in the civil jail, shall, subject to

any rules made by the High Court under this Act, be in the discretion of the Court in which the proceeding is had

50 (1) In addition to any other power to make rules conferred expressly or impliedly by this Act, the High Court may from time to time make rules consistent with this Act—
Power of High Court to make rules

- (a) as to the matters respecting which, and the time at which reports should be called for from Collectors and subordinate Courts
- (b) as to the allowances to be granted to, and the security to be required from, guardians, and the cases in which such allowances should be granted
- (c) as to the procedure to be followed with respect to applications of guardians for permission to do acts referred to in sections 28 and 29
- (d) as to the circumstances in which such requisitions as are mentioned in clauses (a) (b), (c) and (d) of section 34 should be made
- (e) as to the preservation of statements and accounts delivered and exhibited by guardians
- (f) as to the inspection of those statements and accounts by persons interested,
- (g) as to the custody of money and securities for money belonging to wards
- (h) as to the securities on which money belonging to wards may be invested,
- (i) as to the education of wards for whom guardians *not being Collectors* have been appointed or declared by the Court and
- (j) generally, for the guidance of the Courts in carrying out the purposes of this Act

(2) Rules under clauses (a) and (i) of sub section (1) shall not have effect until they have been approved by the Local Government, *nor shall any rule under this section have effect until it has been published in the official Gazette*

51 A guardian appointed by or holding a certificate of administration to guardians already from a Civil Court under appointed by Court any enactment repealed by this Act shall, save as may be prescribed, be subject to the provisions of this Act and of the rules made under it, as if he had been appointed or declared by the Court under Chapter II

*The Guardians and Wards Bill.**(Chapter IV.—Supplemental Provisions—Sections 52-53.)*

52 In section 3 of the Indian Majority Act, 1875, for the words 'every minor of whose person or property a guardian has been or shall be appointed by any Court of justice, and every minor under the jurisdiction of any Court of Wards,' the following shall be substituted, namely,—

"every minor of whose person or property, or both, a guardian, other than a guardian for a suit within the meaning of Chapter XXXI of the Code of Civil Procedure has been or shall be appointed or declared by any Court of justice before the minor has attained the age of eighteen years and every minor of whose property the superintendence has been or shall be assumed by any Court of Wards before the minor has attained that age

53. Chapter XXXI of the Code of Civil Procedure shall be amended as follows, namely —

A—To section 440 of the said Code the following shall be added, namely —

"If a minor has a guardian appointed or declared by an authority competent in this behalf a suit shall not be instituted on behalf of the minor by any person other than such guardian except with the leave of the Court granted after notice to such guardian and after hearing any objections which he may desire to make with respect to the institution of the suit and the Court shall not grant such leave unless it is of opinion that it is for the welfare of the minor that the person proposing to institute the suit in the name of the minor should be permitted to do so

B—To section 443 of the said Code the following shall be added, namely —

'Where an authority competent in this behalf has appointed or declared a guardian or guardians of the person or property or both, of the minor, the Court shall appoint him or one of them as the case may be, to be the guardian for the suit under this section unless it considers, for reasons to be recorded by it, that some other person ought to be so appointed'

C—After section 446 of the said Code the following shall be added, namely —

"If the next friend is not a guardian appointed or declared by an authority competent in this behalf and an application is made by a guardian so appointed or declared who desires to be himself appointed in the place of the next friend the Court shall remove the next friend unless it considers, for reasons to be recorded by it that the guardian ought not to be appointed the next friend of the minor'

D—For section 461 of the said Code the following shall be substituted, namely —

'461 (r) A next friend or guardian for the suit shall not, *without the leave of the Court* receive any money or other moveable property *on behalf of a minor*, either—

- (a) by way of compromise before decree or order or
(b) under a decree or order in favour of the minor

"(2) Where the next friend or guardian for the suit has not been appointed or declared by competent authority to be guardian of the property of the minor or having been so appointed or declared is under any disability known to the Court to receive the money or other moveable property, the Court shall if it grants him leave to receive the property require such security and give such directions as will in its opinion sufficiently protect the property from waste and ensure its proper application

E—For section 464 of the said Code as amended by the Civil Procedure Code Amendment Act, 1888, the following shall be substituted namely —

"464 Nothing in this Chapter applies to a Sovereign Prince or ruling Chief suing or being sued in the name of his State or being sued by direction of the Governor General in Council or a Local Government, in the name of an agent or in any other name, or shall be construed to affect, or in any way derogate from the provisions of any local law for the time being in force relating to suits by or against minors or by or against lunatics or other persons of unsound mind

The Guardians and Wards Bill
(The Schedule.—Enactments repealed)

THE SCHEDULE
ENACTMENTS REPEALED
(See section 2)

Number and year	Title or subject	Extent of repeal.
<i>Acts of the Governor General in Council</i>		
XIV of 1858	Minors (Madras)	The whole
XL of 1858	Minors (Bengal)	So much as has not been repealed
IX of 1861	Minors	The whole
XX of 1864	Minors (Bombay)	The whole
XIV of 1869	Bombay Civil Courts Act, 1869.	So much of the last paragraph of section 16 as has not been repealed.
VII of 1870	Court fees Act 1870	Section 19H and Article 10 of Schedule I
IV of 1872	Punjab Laws Act 1872	So far as it relates to Act XL of 1858.
XIX of 1873	North Western Provinces Land revenue Act 1873	Section 258.
XIII of 1874	European British Minors Act, 1874.	The whole
XV of 1874	Laws Local Extent Act 1874	So far as it relates to any enactment repealed by this Act
XX of 1875	Central Provinces Laws Act 1875	So far as it relates to Act XL of 1858
XVIII of 1876	Oudh Laws Act, 1876	So far as it relates to Act XL of 1858
XIII of 1879	Oudh Civil Courts Act 1869.	Clause (1) of section 25 relating to proceedings under Acts XL of 1858 and IX of 1861

Number and year	Title or subject	Extent of repeal.
<i>Acts of the Governor General in Council—contd</i>		
XIV of 1882	Code of Civil Procedure	The second paragraph of section 443
XVIII of 1884	Punjab Courts Act 1884	So much of section 29 as has not been repealed
XVII of 1885	Central Provinces Government Wards Act 1885	Section 5.
XII of 1887	Bengal North Western Provinces and Assam Civil Courts Act 1887	Clause (b) of section 23 sub section (2)
XI of 1889	Lower Burma Courts Act, 1889	The words to be and in section 99, sub section (1) and section 102 so far as it relates to Act XIII of 1874.
<i>Made as Regulations</i>		
V of 1804	Court of Wards	Section 20 and so much of sections 2 and 22 as relates to persons and property of minors not subject to the superintendence of the Court of Wards
X of 1831	Minors Estates	Section 3.
<i>Regulations under the Statute 33 Victoria Chapter 3</i>		
IX of 1874	Arakan Hill District Laws	So far as it relates to Acts XL of 1858 and IX of 1861

S HARVEY JAMES,
Secretary to the Government of India



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 8 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART VI

Debates of the Legislative Council of His Excellency the Governor General

GOVERNMENT OF INDIA
LEGISLATIVE DEPARTMENT

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE ACT OF PARLIAMENT 24 & 25 VICT CAP 67

The Council met at Government House on Friday, the 28th February, 1890

PRESENT

His Excellency the Viceroy and Governor General of India, GCMG,
GMSI, GMI E, *presiding*
His Honour the Lieutenant Governor of Bengal, KCSI, CIE
His Excellency the Commander in Chief, Bart, VC, GCB, GCIE, RA
The Hon'ble Lieutenant General Sir G T Chesney, KCB, CSI, CIE, RE
The Hon'ble A R Scoble, QC CSI
The Hon'ble Sir C A Elliott, KCSI
The Hon'ble P P Hutchins, CSI
The Hon'ble Sir D M Barbour, KCSI
The Hon'ble Syud Ameer Hossein, CIE
The Hon'ble Rájá Durga Charn Laha, CIE
The Hon'ble Maung Ón, CIE ATM
The Hon'ble Muhammad Ali Khan
The Hon'ble R J Crosthwaite
The Hon'ble Sir A Wilson, Kt
The Hon'ble F M Halliday
The Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar, CIE

FOREST BILL

The Hon'ble MR HUTCHINS moved that the Report of the Select Committee on the Bill to amend the Indian Forest Act, 1878, the Burma Forest Act, 1881, and the Upper Burma Forest Regulation, 1887, be taken into consideration. He said —

"When I introduced this Bill last September I explained at considerable length the nature of the amendments which I proposed to make in the

Indian Forest Act and the reasons which rendered them necessary I am glad to say that no important objections have been made to my proposals, and, that being so, I think I need not trouble the Council with any further general observations, but may proceed at once to explain the several amendments seriatim

"The definition of 'tree' has been expanded so as to make it clear that it includes palms as well as canes. To the lay and untrained intelligence the possibility that a palm tree should not be a tree at all would not readily occur, but, some exceptionally subtle authority having suggested the doubt, the Committee thought it better to remove it once for all

"It was originally proposed to amplify the definition of 'timber' so as to include charcoal, but this will now be separately provided for. The amended definition corresponds word for word with that which this Council adopted in the Burma Forest Act of 1881. The only difference between it and the existing definition is that we have struck out the words 'for cart wheels, mortars, canoes' as savouring of needless particularity. All are included in the general term 'for any purpose'

"The most important amendment occurs in the definition of 'forest-produce'. A difficulty has arisen from timber having been classed as a species of forest produce only when it is found in or can be shown to have been brought from a forest. As defined by itself timber includes all wood, but when it is coupled with other forest produce a doubt arises whether it is not to be restricted to wood which can be proved to have been brought from a forest. It is generally impossible to prove this regarding wood which is being conveyed in a place outside a forest. And the word 'forest' is itself indefinite and I fear incapable of definition. Some very eminent authorities consider that nothing should be deemed to be a forest which has not been so constituted under the Act. This, however, would exclude all private forests and many other very extensive tracts which no one seeing them would hesitate to describe as forests—to which, in fact, no other description would be applicable. But, if we cannot define forests and must therefore be content to leave this point in some uncertainty, we can get over the practical difficulty in a very simple way, and that is by classifying as forest-produce all timber and certain other specific articles which are very rarely gathered elsewhere than in a forest, and over which it is essential in the interests of forest administration and of the public to exercise control. As I explained when I introduced the Bill, this will in no way enlarge the class of offences committed in respect of forests constituted under the Act. Chapters II to VI will be absolutely unaffected by the proposed alteration. Its only effect will be to enable Government under Chapter VII to levy a duty on these special products, and under Chapter VIII to control their transport, without being under the necessity of showing in every instance that the particular log or consignment was produced in the indefinite something known as a forest

"So far as Chapter VII is concerned this is the law already as regards timber, which is there used by itself and in its wider sense, and when I introduced this Bill I advanced what seemed to me rather strong reasons for holding that the Legislature had never intended to use the term in a different sense in Chapter VIII. If this was the intention there was no occasion to specify timber at all in its narrower sense it would be included in the general term 'forest produce', but not only is timber specially mentioned but the word 'all' is prefixed to it—'all timber and other forest produce'. Again, timber being clearly used in the wide sense in Chapters VII and IX, it is *prima facie* improbable that it would be employed in a different sense in the intermediate Chapter. I also referred to the debates in this Council and to the manner in which the Chapter had been understood and practically worked without any objection in most of the Provinces. It is only in Bombay that the Government has found itself constrained to adopt the narrower interpretation of the term, and there it was speedily discovered that such a construction rendered all attempt to control the transit of timber futile and ineffectual. In the Select Committee we have had the advantage of the assistance of the Hon'ble Mr Nulkar who was a member of the Bombay Forest Commission and he entirely confirms the view that the prevention of smuggling is impossible, and that this most important Chapter must remain a dead letter in Bombay, unless the meaning of the Legislature is made

clear by some such amendment as that which I propose I therefore maintain, as I maintained when I introduced the Bill, that the inclusion of all timber in the definition of forest produce will merely carry out what has all along been the intention, while it will place beyond controversy the practice which exists in every Province but Bombay, and without which effectual control is impracticable

"The original draft Bill put all trees and other produce of trees on the same footing as timber, but I do not now ask the Council to go so far as that. The first clause of the definition has now been cut down so as to include only a few important products, the transport of which requires to be regulated for the same reasons as timber in the absence of such control they can be passed off as the produce of a private holding with hardly any risk of detection. I need hardly say that the Government does not wish to lay hands on any private produce. Under Chapter VII it can only levy a duty on produce to which it *has a right* or which has been imported from foreign territory, while by Chapter VIII it is merely empowered to regulate transport. The only way in which private produce will be affected will be that, in localities where the transport of particular kinds of produce needs to be regulated in order to prevent smuggling, private owners will be required to take out passes showing that the produce mentioned in the pass comes from a private holding or has been purchased from a proper forest officer. Without some such simple procedure private owners will be constantly harassed on the mere supposition that the produce has been smuggled from a Government forest, and I therefore repeat, what I stated at the introduction of the Bill that the amendment will be as much for their advantage as for that of forest administration

"Sections 3 and 5 of the Bill require no explanation. Sections 4 and 6 relate to what is called *shifting* cultivation by which we mean the practice of making a clearing generally by fire, in forest land, cultivating it for a year or two, and then shifting to another spot and repeating the same process. It is obvious that such a practice unless very strictly confined must be absolutely incompatible with forest conservation. Those who practise it are mere squatters and their cultivation of one clearing cannot confer a right to make another at will. Local Governments, however, deal very liberally with the tribes which have been accustomed to the practice, and all that is necessary is that it shall not be recognized as a right, but simply as a privilege to be exercised within such limits and under such regulations as may be prescribed. According to section 6, which has been very carefully considered by the Select Committee, when any claim of this nature is made before a Forest settlement officer he is to report it, as well as any local order affecting it, to the Local Government with his opinion whether it may be permitted or should be prohibited. If it is found that it can be permitted to any extent, he is to arrange for its exercise either by excluding a sufficient area from the proposed forest-reserve, or by setting apart a portion thereof in which it may be exercised subject to suitable conditions. In all cases it will be deemed not a right but a privilege, liable to restriction, and even to abolition on proper terms, at the pleasure of Government.

"Section 7 is new but the alteration is not of a substantial nature. Under section 25 (b) of the Act as it now stands, 'whoever sets fire to a reserved forest or kindles any fire in such manner as to endanger the same' is liable to punishment. It is proposed to amplify this provision by substituting 'whoever sets fire to a reserved forest, or, in contravention of any rules made by the Local Government, kindles any fire, or leaves any fire burning, in such manner as to endanger such a forest'. These are almost the exact words of the corresponding section passed by this Council for Burma. It is desirable on the one hand, to allow fires not inconsistent with local rules, and on the other it is essential that no fire should be left burning and unguarded.

"Section 8 merely carries out what I have before explained in connection with the definition of 'forest produce'. By sub section (4) we make it clear that the rules regarding transport need not be general, but should only be applied to such classes of timber or produce and in such limited areas as may be really essential. The enforcement of rules causes considerable trouble and expense, and that in itself is an additional security that their application will be restricted as much as possible.

"Sections 9, 10, 11 and 12 need no explanation beyond what is contained in the Committee's report

"Section 13 relates to the compounding of forest offences and has been entirely re cast by the Select Committee. The Legislature has repeatedly recognized the principle that petty offenders against forest laws and rules should be allowed the option of making reasonable amends in money, and so escaping the very serious trouble and annoyance of a formal prosecution. It is not, therefore, necessary for me now to defend the principle of the section but I have merely to show that we have provided sufficient safeguards against its abuse. One of these is the provision that the amends or compensation shall in no case exceed fifty rupees, the other is that the power to accept a composition shall only be exercised by officers specially authorized in that behalf and that no officer shall be so authorized who is not at least a Ranger on one hundred rupees a month. Only a few of the senior Rangers draw so high pay, and if the power is given to them at all it must be conferred on them by name and therefore after consideration of their individual fitness. It is only to Subdivisional Officers or officers of control that it can be given as a class. Moreover, the Act will in no way interfere with any executive orders which Local Governments may see fit to make in further limitation of the sum which may be demanded or accepted. Thus for example, the original Bill provided that such sum should not exceed ten times the damage done or the due sought to be evaded. This, as I stated, was founded on an order of my hon'ble friend the Lieutenant Governor of the North Western Provinces and it may still be preserved by him, or varied as he thinks fit, subject to the statutory maximum of fifty rupees. If a larger sum than fifty rupees is fairly recoverable, it is right that the case should go before a Magistrate, for the procedure is only intended to apply to very petty offences.

"Section 14 is founded on section 25 of the Opium Act, I of 1878, and its object is to maintain a control over the operations of contractors and others who may be permitted to extract forest produce. Such a man is always bound by certain express conditions, as that he will not cut trees which have not attained a certain girth but his men often do this for his advantage and probably with his connivance while, if the breach of the conditions is detected he pleads ignorance. The servants get access to the forest under cover of his license and it seems reasonable that the employer, who benefits by an act which he has covenanted not to permit should be made responsible. The simplest way to effect this is to bind him down by a penalty and the section provides that in the event of a breach, the amount of the penalty may be levied as an arrear of land revenue.

The remaining sections of the Bill merely provide for identical amendments in the Burma Forest Act, 881. It is unnecessary that I should go through them in detail as they are founded on precisely the same considerations which I have already submitted to Your Excellency and Hon'ble Members.

The Hon'ble RAO BAHADUR KRISHNAJI LAKSHMAN NULKAR said —

"I wish to speak with reference to two provisions of this Bill, as regards their general as well as special applicability to certain localities.

"The provision to give power to Local Governments to extend their control over the transit of private forest produce is of some importance. While such power is necessary for the effective protection against smuggling of Government forest-produce it has to be remembered that it is a power which is peculiarly liable to be abused by departmental subordinates, and Local Governments will have to take special care, in framing their subsidiary rules under section 41 of the Act as now amended by section 8 of the Bill, to strictly confine their operation to forest produce in which there is a considerable trade and with which private produce is likely to come into real competition and facilitate smuggling in the absence of the control.

"One of the applicants for this amendment of the Forest Act was the Government of Bombay, where, in addition to the general control over the transport, it will have a peculiar application. In Tanna and Kolaba, and perhaps in other parts the Local Government will have, by the free and willing consent of the people, to prohibit with certain exceptions the export of private timber, as a means of helping the re clothing of private lands with

forest growths, to enable the cultivators to obtain supplies of timber, branches, foliage, &c, such as are annually required for agricultural purposes, and thereby diminish to a minimum the drain on public forests for local supplies. Perhaps it may not be out of place if I allude briefly to the history of this point. The energetic and comprehensive character of the introduction into Bombay of the provisions of Chapters II and IV of the Forest Act of 1878 deprived the villagers, with one stroke of the pen of the use of all lands just outside the limits of their fields the notification issued under those Chapters having in numerous instances, claimed as Government forests, without inquiry, even such lands as village commons, grazing grounds, and sometimes portions of village sites. This was perhaps partly due to oversight, a result of the precipitate nature of the action taken. It produced widespread distress and discontent which might have led to serious results, had not District officers partly delayed action on the notification. The next five years were occupied in a process of formal disforestation, by counter notifications, of tracts erroneously claimed as Government forests, but the resultant irritation could not be allayed, and vested rights and privileges at least partly restored, until, in 1885 a Commission was appointed to make inquiries and report on some of the specific grievances in certain parts of the Presidency. These had reference chiefly to local supplies and village privileges in adjacent forests which had been recognised from time immemorial, and which were more or less expressly or tacitly acknowledged at previous revenue survey settlements, but which, in the forest settlements ordered under the Act suddenly ceased to be a factor to be counted with and recognised. The Forest Commission found that, while the villagers had these legitimate grievances to be redressed, the people in certain parts exposed to the temptation of large markets close by were by no means free from blame for having denuded their own extra assignments of land of all forest growth for present profit and for having got into the objectionable habit of falling back almost entirely upon the public forests for supplies necessary for their own agricultural and domestic wants. The Commission came to the conclusion that the only practical solution of the difficulty was to enforce the legitimate use by the villagers of their extra lands for the growth of their own private supplies and to confine the allowance from neighbouring forests to actual deficit, which was expected to become a minimum diminishing from time to time as the scheme recommended had time to work out the solution. The recommendation added, as an absolutely necessary condition, that Government should begin by completely severing its forest connection with private lands by either selling out to the occupants all teak and other royalty trees standing thereon and now claimed by Government or by acquiring the land itself as Government forest under the Land Acquisition Law, thereby removing all cause of the constant friction between the Forest Department and the people, and enabling the latter to grow and supply themselves ultimately with nearly all the forest produce they require for their agricultural operations from their own lands. The villagers examined before the Commission were unanimous in their admission of the justice of such a prohibition against export of their private forest produce, so long as they continued to require help from Government forests.

"To judge from the orders passed by the Government of Bombay on the report of the Forest Commission that Government awaits the passing of this Bill to be able to give complete effect to the scheme of a fair and final adjustment of the conflicting claims and interests I have just explained, and we may trust that now no further delay may occur in carrying out that intention and the risk of an interruption of the present forest policy with respect to local supplies may be avoided. I may be allowed to assure the Council that I do not unnecessarily allude so prominently to this precaution to place beyond the possibility of interruption the policy of sympathy and consideration in respect to agricultural needs of the people. Five years ago the fact of the appointment of the Forest Commission led to a tacit cessation of some of the most harassing and irritating forms of departmental interference with the people's forest rights and privileges, and the apparent peace so restored is due to the hopefulness of the people that the fuller and more effective measure of justice recommended by the Commission is only delayed till the passing of the Bill before us. If after this a further delay occurs, the impending change in the Local Government may result in a

further inheritance by its successors of difficulties harassing to all parties concerned, just as they were left to be inherited by it five years ago, and by its own predecessors five years before that time, through the now admitted errors committed at the first introduction of the Forest Act of 1878

"The other point to which I wish to allude is section 13, sub section (3), of the Bill, where Local Governments are permitted to invest Forest officers down to Rangers drawing a salary of not less than one hundred rupees per month with power to compound certain forest offences by accepting up to fifty rupees as compensation. In the Select Committee I expressed my doubts as to the propriety of permitting to Rangers the exercise of this power which presented peculiar facilities for abuse, but, from what I learned from Hon'ble Members there, it appeared that in certain localities, owing to the paucity of higher officers at hand, it was sometimes necessary for administrative convenience, and even in the interests of the accused, to invest selected officers of the lower grade with the power. Speaking for Bombay, from some experience in certain districts I may say that, though there such power has been exercised by officers of higher grades, it was not always used in a manner to command popular confidence. We may, however, hope that, under the discretion allowed to Local Governments sufficient care will be taken in selecting Forest officers for the exercise of the power in question so as to secure the confidence of the public"

The Hon'ble MUHAMMAD ALI KHAN said —

"Being a member of the Select Committee to whom the Bill was referred I would like to make some observations. As already explained by the Hon'ble Member in charge of the Bill, this Bill has passed through very few alterations in the Select Committee. Besides some verbal alteration, the Bill has been revised in two important matters

"First, the Bill as drafted proposed to give the Forest settlement officer the power of settling the claims relating to the practice of shifting cultivation but the revised Bill places the matter under the control of the Local Government

"Secondly, the draft Bill provided that any Forest officer may be authorised by the Local Government to compound certain forest offences and limited the maximum sum to be accepted by way of compensation to ten times the value of the forest produce which has been damaged or ten times the amount of money of which the payment is evaded. But the revised Bill limits the class of Forest-officers who may be thus authorised, and provides that the compensation in no case shall exceed the sum of fifty rupees

"I think the Bill as amended is unobjectionable, and will be very useful if passed into law"

The Hon'ble MR HUTCHINS said —

"There is just one remark which I should like to make with reference to what has fallen from the Hon'ble Member opposite. I quite agree that the Local Governments should take special care not to interfere even with the transport of any produce unless in the particular locality there is a considerable trade in the article and a real danger of smuggling. But I do not contemplate anything like an absolute prohibition of the export of private timber. What section 41 says is that Government 'may prohibit the import, export or moving of such timber or other produce *without a pass*'. I understand, however, that the people of Tanna and Kolaba acquiesce in the necessity for such prohibition, and no doubt an arrangement of that nature may be made with their consent. Government could not refuse to issue passes on reasonable terms, but of course private owners can abstain from asking for passes. I think it right to mention this, although the amendments made by the Bill on the table will not touch the law in this respect. Whatever the law was, just so it will remain

"As to the other point to which the Hon'ble Member referred, I may mention that Local Governments may by executive order place different limits on the powers of Rangers and of Subdivisional Officers to accept composition. My reasons for not wishing to exclude Rangers altogether were just those which the Hon'ble Mr Nulkar has described"

The Motion was put and agreed to

The Hon'ble MR HUTCHINS also moved that the following amendments be made in section 2, sub section (j), and in section 15, sub section (2), of the Bill as amended, namely —

- (i) in clause (a) of both sections, omit the words "trees and", and after the word "catechu" insert the words "wood oil, resin natural varnish"
- (ii) in clause (b), sub clause (i) of both sections for the words "wood oil, gum, resin, varnish", substitute the words "trees and"

He said —

"I think I have made it clear to the Council that there are some specific kinds of forest produce which require to be controlled in transit by a system of passes. All these should be included in clause (a) of the definition for otherwise it will be incumbent on the Government to show that the particular consignment comes from a forest in order to make it subject to regulation. Accordingly, as revised by the Select Committee, clause (a) enumerates timber, charcoal, caoutchouc, catechu, bark, lac, mahua flowers and myrabolams. I had not then any professional adviser with me, and I thought this catalogue would be sufficient. But I now learn that in some parts of the country, and particularly in Burma, Oudh, Assam and Orissa, the transport of wood oil, resin or natural varnish requires to be similarly controlled. These are all collected in large quantities from the Government forests, but outside those forests there are scattered trees which yield the same products, and smuggling will be an easy matter if the necessary provision is not made to enable Government to make rules to prevent it. There is in all these cases both a considerable trade and a real danger of smuggling."

"On the other hand, trees may be relegated to the other class of produce which we do not require to deal with unless they are found in a forest, and gum need not be specially mentioned at all."

The Motion was put and agreed to

The Hon'ble MR HUTCHINS also moved that the Bill, as amended, be passed

The Motion was put and agreed to

ACT XXV OF 1867, AMENDMENT BILL

The Hon'ble MR HUTCHINS also moved that the presentation of the Report of the Select Committee on the Bill to amend Act XXV of 1867 (*Printing presses and Books*) be postponed for a fortnight

The Motion was put and agreed to

EXCISE (MALT LIQUORS) BILL

The Hon'ble SIR DAVID BARBOUR moved for leave to introduce a Bill to amend the Excise Act, 1881, and the Bengal Excise Act, 1878. He said —

"There are certain portions of India in which the law, as it at present exists, does not authorise the levy of a duty per gallon on beer and other fermented liquor. The object of the present Bill is to make it possible to levy such a duty. In former years the defect in the law to which I have referred did not give rise to any inconvenience, because in those portions of the country where the defect existed either beer was not made at all, or beer was made of such a kind and in such manner that it was not desirable or even practicable to impose a duty per gallon on it."

"In recent years, however, a considerable industry has come into existence having for its primary object the supply of beer to Government for sale to the British soldier."

"So long as the industry was confined to the manufacture of beer for sale to Government the want of legal authority for the levy of duty was not felt, Indian brewed beer sold to Government was exactly on the same footing in respect to non payment of duty as beer imported from England by Government."

"The industry has in the course of time, increased in importance, and a considerable quantity of Indian brewed beer is now sold to the general public. There are three reasons why Indian beer sold to the public should now be

taxed firstly because it is the general policy of Government to tax all spirituous and fermented liquors, secondly, because it is unfair that Indian brewed beer should escape a tax which imported beer pays, and thirdly, because the tax will bring in a certain amount of revenue

"The amount of revenue to be obtained is not great, it will probably amount at the present time to some Rs 50 000 or Rs 60,000 yearly, and from this sum must be deducted the cost of collection. It would have been considerably less some years ago before the industry had attained its present proportions

"The question whether legislation should be undertaken for the purpose of taxing Indian beer has been more than once under the consideration of the Government of India, but action was deferred in consideration of the small amount of revenue which the measure would produce. I have thought it necessary to explain the reasons for the inaction of Government, because theories of a somewhat malicious nature and really not requiring very serious notice have been invented to account for the non levy of duty in the past

"At any rate, I think there need be no hesitation in now undertaking legislation which will at one and the same time, add to the public revenue satisfy the requirements of a rigorous political economy, gratify the advocates of temperance and which, strange to say appears to meet with the approbation of the brewers—the producers of the article on which the taxation will fall

'It is provided in the Bill that the rate of duty on Indian brewed beer shall not exceed that levied on imported beer, which is practically of the same class and quality "

The Motion was put and agreed to

The Hon ble SIR DAVID BARBOUR also introduced the Bill

The Hon ble SIR DAVID BARBOUR then moved that the Bill be taken into consideration on the 21st proximo

The Motion was put and agreed to

The Council adjourned to Friday the 7th March, 1890

S HARVEY JAMES,
Secretary to the Govt of India
Legislative Department

FORT WILLIAM,
The 5th March, 1890



SUPPLEMENT TO
The Gazette of India.

No 10 } CALCUTTA SATURDAY MARCH 8 1890

OFFICIAL PAPERS

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time containing such Official Papers and information as the Government may deem it expedient to publish. The Decisions of the Legislative Council of the Government of India will in future be published in Part VI of the GAZETTE OF INDIA. The Supplement shall be published at intervals of five years, and the cost of the Supplement shall be borne by the Government of India. The Supplement shall be published in the GAZETTE OF INDIA, and the cost of the Supplement shall be borne by the Government of India. The Supplement shall be published in the GAZETTE OF INDIA, and the cost of the Supplement shall be borne by the Government of India.

GOVERNMENT OF INDIA
FINANCE AND COMMERCE DEPARTMENT

APPROPRIATION REPORT

ON

THE ACCOUNTS OF 1888-89

BY

L. GAY Comptroller and Auditor General

CONTENTS

	Page		Page
General Review	611	LL—Special Defence Works	716
Comparison with 1887-88	612	M—Provincial Adjustment	717
Comparison with Budget Estimates, 1888-89	613	N—Expenditure not charged against Revenue	722
A—Principal Heads of Revenue	616	O—Permanent Debt	727
B—Interest	636	P—Unfunded Debt	728
C—Post Office, Telegraph, and Mint	641	Q—Deposits and Advances	729
D—Receipts by Civil Departments	647	R—Loans by Government	730
E—Miscellaneous	665	S—Companies Capital Account	731
F—Famine	675	T—Remittances	732
G—Construction of Railways, &c	676	U—Secretary of State's Bills	733
H—Railways	677	V—Cash Balance	734
J—Irrigation	696	Statements of Accounts and Estimates	735
K—Buildings and Roads	702		
L—Army Services	710		

[Illegible handwritten notes]

9

•

✱

APPROPRIATION REPORT ON THE ACCOUNTS OF 1888 89

GENERAL REVIEW

was explained in the last report that the financial position of the Government of India made it necessary, towards the close of 1887 88 to increase the rate of Salt duty and impose a duty on the import of petroleum. Full allowance was made for these measures in the Budget 1888 89, which shewed a surplus of Rx 423,500, excluding the charges for Special Defence Works. In the course of the year, the rate of exchange suffered a fall of over a half penny rupee, and Rx 374,300 was spent on the Sikkim, Hazara, and Lushai Expeditions. The revenue from salt was also Rx 446,900 less than anticipated owing to persistent rumours about intended reduction in the duty, and the collections of Land Revenue in March 1889 were all partly on account of unfavourable season and poor crops and partly from a change in date of payment. These adverse circumstances were, however, more than counterbalanced by improvements in various heads of Revenue, principally Forest and Exchange on Railway transactions, and by reductions in expenditure especially under Land Revenue and Civil Works. The actual result produced in the accounts is a surplus of Rx 826,600 without the expenditure on Special Defence Works, or Rx 37,000 including it. Particulars of the various changes compared in this result are given in the following paragraphs in which the accounts of 1888 89 are contrasted with those of the preceding year, and then with the Budget Estimate.

2 No important changes of classification of Revenue and Expenditure were made during the year, but the minor heads under the section "Interest" were revised with reference to the scheme of Provincial Loans explained in page 120 of this report.

3 The following summary gives the Budget and Account figures of 1888 89 to be reviewed in this report, and the details will be found in the statements on pages 126 to 138. Throughout this report the figures are tens of rupees (Rx 1 = Rs 10) with the last two figures cut off for the sake of shortness, thus, 149,7 reads one hundred and forty nine thousand seven hundred and seven rupees —

RECEIPTS		REVENUE AND EXPENDITURE		OUTGOINGS	
Budget	Accounts			Budget	Accounts
56,212,4	56,220,8	A	Principal Heads of Revenue	9,863,0	9,737,9
656,3	841,8	B	Interest	4,508,4	4,712,3
2,131,3	2,244,8	C	Post Office, Telegraph, and Mint	2,182,2	2,146,5
1,424,0	1,508,0	D	Civil Administration	13,098,3	13,013,6
1,166,2	1,792,8	F	Miscellaneous	4,857,9	4,884,4
		F	Famine	73,2	78,3
		G	Construction of Railways	43,8	22,4
15,184,7	15,520,7	H	Railways	17,299,6	17,754,1
1,758,7	1,900,7	J	Irrigation	2,582,3	2,623,0
555,1	604,7	K	Buildings and Roads	5,592,9	5,310,7
921,8	1,062,4	L	Army Services	19,969,0	20,301,8
		LL	Special Defence Works	1,121,5	789,6
		M	Provincial Surplus + or Deficit—	—483,6	+285,1
			Imperial Surplus + or Deficit —	—698,0	+37,0
<u>80,010,5</u>	<u>81,696,7</u>	TOTAL		<u>80,010,5</u>	<u>81,696,7</u>

RECEIPTS.		OTHER TRANSACTIONS		OUTGOINGS.	
Budget	Accounts			Budget.	Accounts
—698,0	+37,0	Imperial Surplus or Deficit as above			
		N	Capital Outlay on Railways and Irrigation Works	4,044,5	1,638,0
			Capital charge involved in redemption of Liabilities		10,336,0
			Special Defence Works		
2,998 5	13,487,9	O	Permanent Debt		
845,3	990,4	P	Unfunded Debt		
		Q	Deposits and Advances	340 9	354,4
	5,5	R	Loans by Government	486,8	572,5
		S	Guaranteed and Subsidized Companies, Capital Accounts	3,143,4	4,031,5
		T	Remittances	69,3	39,5
14,000,0	14,262,8	U	Secretary of State's Bills	14,548,5	15,031,0
19,347,4	19,784,4	V	Cash Balance, April 1st		
			Ditto March 31st	13,859 8	16,565,1
<u>36,493,2</u>	<u>48,568,0</u>	GRAND TOTAL		<u>36,493,2</u>	<u>48,568,0</u>

Comparison with the year 1887-88

4 The comparison in respect of revenues is as follows —

REVENUES	1887-88	1888-89	Difference, 1888-89 greater (+) or less (—)
Principal Heads of Revenue	54,781,0	56,220,8	+1,439,8
Interest	746,6	841,8	+95,2
Post Office, Telegraph, and Mint	2,229,5	2,244,8	+15,3
Civil Departments	1,495 7	1,508,0	+12,3
Miscellaneous	1,606,1	1,792,8	+186,7
Railways	14,533,4	15,520,7	+987,3
Irrigation	1,714,3	1,900,7	+186,4
Buildings and Roads	592,3	604,7	+12,4
Army Services	1,060,8	1,062,4	+1,6
	<u>78,759,7</u>	<u>81,696,7</u>	<u>+2,937,0</u>

5 Of the large increase under *Principal Heads of Revenue* 1,004,9 is due to £ owing to the enhanced rate of duty, and 225,0 to Forest from the restoration of order in Burma and the extension of the area under the Forest administration. The advance *Interest* results from the investment of large balances in England at favourable rates as planned in paragraph 46, and in *Miscellaneous* from unusually large gain by exchange on transactions with the Railway Companies. The *Railway Revenue* has been enlarged by the opening of new lines and extension of old ones, but it is counterbalanced to some extent by a rise in railway expenditure. The *Irrigation Revenue* was improved by opening additional lengths of canals chiefly in Upper India. The differences under the other heads are not important and do not call for special notice here.

6 The comparison of the expenditure side is as follows —

	1887-88	1888-89	Difference 1888-89 greater (+) or less (-)
Direct Demands on the Revenue	9,438,2	9,737,9	+ 299,7
Interest	5,441,8	4,712,3	— 729,5
Post Office, Telegraph, and Mint	2,255,8	2,146,5	— 109,3
Civil Departments	12,906,4	13,013,6	+ 107,2
Miscellaneous	4,761,1	4,884,4	+ 123,3
Famine	91 4	78 3	— 13,1
Construction of Railways	80 9	22,4	— 58 5
Railways	16,655,7	17,754,1	+ 1,098,4
Irrigation	2 461,0	2,623,0	+ 161,4
Buildings and Roads	5,451,1	5,310 7	— 140,4
Army Services	20 417,9	20,301 8	— 116,1
Special Defence Works	456,0	789,6	+ 333 6
	80 417,9	81,374,6	+ 956,7

7 The excess in 1888 89 under *Direct Demands on the Revenue* occurs principally in im charges (173 3), owing to the large crops in Bengal, and in Forests (72,2) mainly in a special payment in Upper Burma. As explained in last year's report, the interest payments in 1887 88 included a large sum connected with the conversion in England of the 4 per cent stock into 3½ per cents. The abatement under *Post Office, Telegraph and Mint* is reduced mainly by savings in the Telegraph Department caused by contracted operations in Upper Burma. On the other hand, the greater part of the increase under *Civil Departments* was paid for that country as shown in paragraph 81. The excess under *Miscellaneous* represents a progressive increase in pension charges. The *Famine* expenditure and *Construction of Railways* were small owing to completion of works in progress in 1887 88. Of the rise in *Railway* charges, 465,1 relates to working expenses for State lines and 623,4 to interest and annuities. The enlarged working expenses were partly the result of additional work on the railways as well as of additions to the open mileage from both of which the charges have increased in a greater ratio than the charges. The accounts also show that the renewals of permanent way and rolling stock became necessary for some of the undertakings. The enhanced payments for interest and annuities are due respectively to the progress of construction, the fall in exchange, and the large amount of capital deposited with the Secretary of State. The advance in *Irrigation* charges is exceeded by the improvement in *Irrigation Revenue* both proceeding from extended operations of the department. The increase under *Buildings and Roads* accrues from the completion of Frontier Roads in Baluchistan and the Punjab, and from reduced charges in Upper Burma. The most noticeable feature in the *Army Expenditure* of the year is a reduction of 841,7 in the Upper Burma charges which was counterbalanced by additional payments for the Sikkim, Hazara and Chitral Expeditions, and the increased loss by exchange on sterling payments. The *Special Defence Works* cost more in 1888 89 owing to the rapid progress of the constructions to which they appertain.

Comparison of Accounts with Budget Estimates, 1888 89

8 The following figures exhibit the differences in the net accounts —

	Better	Worse
Principal heads of Revenue	133,5	
Interest		18,4
Post Office, Telegraph and Mint	140,2	
Civil Administration	168,7	
Miscellaneous	600,1	
Famine		5,1
Construction of Railways	21,4	
Railways		118,5
Irrigation	101,3	
Buildings and Roads	331,8	
Army Services		192,2
Special Defence Works	331 9	
	18 70	334 2

9 The difference of 133.5 in *Principal heads of Revenue* includes a saving of 125, the expenditure side, brought about by reduced charges on account of District Administration and Survey and Settlement, counterbalanced to some extent, by increased payments on Opium and Forest. On the Revenue side, the Land Revenue collections were short by 446.9 as explained in paragraph 17, but these deficiencies were covered by improvements under the other heads—notably Opium (108.4), Forest (177.5), Excise (95.9) and Stamps (72.7). The head *Interest* compares well with the Budget so far as the net result is concerned, but there are considerable differences in the details, as no provision was made for the additional charge caused by the new loan raised in England for the purchase of the Oudh and Rohilkhand Railway, nor for the interest received by investing the surplus cash balance of the Secretary of State. The *Post and Telegraph* Department is equally satisfactory, giving a net improvement of 74.7. The improvement of 168.7 in *Civil Administration* is almost equally distributed between receipts and expenditure, and is the balance of a number of minor variations. *Miscellaneous* comprises a net increased gain of 545.1 derived from exchange on transactions with Railway Companies, the greater part of which was not treated as revenue in the Budget, and the remainder accrues from several unexpected fluctuations on both the receipt and charge side. Under *Railways* revenue was better by 336.0 owing to favourable traffic on some of the lines, but the expenditure was 454.5 more than anticipated in working expenses consequent on extra traffic and increased charges for interest, and in increased loss by exchange. The *Irrigation* revenue was benefited by 142.0 from extensions in Upper India, but this was partly counterbalanced by greater working expenses. The saving in *Buildings and Roads* is ascribed in large measure to an overestimate of the actual requirements. The most prominent fact connected with the *Army Services* of the year is a saving of 188.4 in the Upper Burma charges against this must be placed additional payments aggregating 374.3 on account of the Sikh Hazara, and Lushai Expeditions. The Army receipts show an increase of 140.6 under Commissariat and other heads, but this was more than counteracted by a greater loss by exchange (163.8) on the English payments. The lapse under *Special Defence Works* was caused chiefly by delay in making certain payments in England.

10 The Budget estimated for an excess expenditure of 1,181.6 on the whole account which 483.6 was payable from the past accumulations of Provincial and Local Balances leaving a net deficit in the Imperial account of 698.0. The accounts close with a surplus of 37.0 in the Imperial account, and an increase in the Provincial and Local Balances of 288.5 instead of the estimated decrease of 483.6. The net Imperial Revenue has, therefore, exceeded the Budget by 698.0 + 37.0 or 735.0 and the Provincial and Local Balance by 483.6 + 288.5 or 768.7. The details of these fluctuations are given below the sign + meaning better and — worse than estimate —

	REVENUE SIDE			EXPENDITURE SIDE		
	Imperial	Provincial	TOTAL	Imperial	Provincial	TOTAL
Principal heads of Revenue	—236.9	+245.3	+8.4	+6	+124.5	+130.5
Interest	+129.3	+56.2	+185.5	—156.6	—47.3	—203.9
Post Office, Telegraph, and Mint	+111.7	+1.8	+113.5	+35.8	—1	+34.8
Civil Departments	+36.9	+47.1	+84.0	+2.9	+61.8	+64.7
Miscellaneous	+573.1	+53.5	+626.6	+12.4	—38.9	—26.5
Famine				+2.2	—7.3	—5.1
Construction of Railways					+21.4	+21.4
Railways	+333.2	+2.8	+336.0	—439.0	—15.5	—454.5
Irrigation	+107.1	+34.9	+142.0	—55.1	+14.4	—40.7
Buildings and Roads	+11.0	+38.6	+49.6	+106.7	+175.8	+282.5
Army	+140.6		+140.6	—332.8		—192.2
Special Defence Works				+331.9		+331.9
TOTAL	+1,206.0	+480.2	+1,686.2	—471.0	+288.5	—182.5
TOTAL NET	+735.0	+768.7	+1,503.7			

11 The improvement in the Provincial Section occurs chiefly in the Principal heads of Revenue and in the expenditure of the Civil Departments and under Buildings and Roads. The notable items making up the difference in the Imperial Section are as follows —

	IMPERIAL	Better	Worse
Land Revenue			59,4
Salt			411,7
Opium & Forest		160,5	
Interest		63,1	
Post Office, Telegraph, Marine		175,2	
Gain by Exchange		536,5	
Railway		165 5	
Civil and Military Works		124 4	
Special Defence Works		256 6	
Upper Burma Police			40,2
" " " Army		188,4	
Other Army Charges			221,2
Exchange on English Expenditure			505 5
Minor Improvements under other heads		302,8	
		<hr/>	<hr/>
		1,913,0	1,238 0
Net better		• 735 0	
		<hr/>	<hr/>

Section A—PRINCIPAL HEADS OF REVENUE

1887-88
Accounts

54,781,0 RECEIPTS

Budget

56,212,4

1888-89
Revised

56,397,5

Accounts.

56,220,8

12 The principal feature of this group is the advance in Salt as compared with 1887-88 owing to the enhanced duty. Opium also has improved from a rise in the price of the Bengal opium, and Forest from returns in Upper Burma. The land revenue was short in Bengal partly from suspensions in districts which were suffering from scanty harvests and in Madras from the scarcity in Ganjam, and from postponement of the dates fixed for some of the instalments.

I—Land Revenue

			India	Central Provinces	Burma	Assam	Bengal	N.W. Provinces and Oudh	Punjab	Madras	Bombay	TOTAL
Ordinary Land Revenue	Accounts	1887-88	97,4	61,2	768,6	394,3	3,717,9	5,742,4	2,076,0	4,820,5	3,425,9	21,659,1
	Budget		96,9	61,5	750,0	401,1	3,742,4	5,700,0	2,130,6	4,686,2	3,276,0	21,559,4
	Revised		95,8	62,0	675,0	41,4	3,724,1	5,716,0	2,130,1	4,698,8	3,466,0	21,621,8
	Accounts	1888-89	99,9	62,9	602,0	410,7	3,650	5,692,3	2,120,3	4,740,3	3,454,9	21,461,2
Rent of resumed Police Service lands and Service Commutations	Accounts	1887-88					7,5		18,2		876,8	902,5
	Budget						7,7		18,0		877,8	904,5
	Revised						7,4		20,6		878,7	907,1
	Accounts	1888-89					7,8		19,3		880,5	913,6
Capitation tax	Accounts	1887-88			333,5							333,5
	Budget				30,0							340,0
	Revised				331,5							331,5
	Accounts	1888-89			332,4							332,4
Sale of Proprietary Right, Sale of waste lands &c and Receipts for the improvement of Government Estates	Accounts	1887-88				2,5	44,2	1,0	5	1,9		50,3
	Budget					7	42,4	6	5	3,3		47,0
	Revised					7	42,5	2,8	4	3,3	9,0	58,9
	Accounts	1888-89	4,6			5	36,9	2,5	2	3,0	9,1	56,8
Sheries and other Receipts classified as Miscellaneous Revenue	Accounts	1887-88	29,1	3,1	116,4	33,1	30,5	43,7	66,0	115,2	31,5	407,6
	Budget		31,5	2,3	117,7	32,5	33,4	4,2	60,5	116,1	23,1	450,3
	Revised		30	2,0	110,7	33,0	3,3	44,6	73,9	111,0	27,2	478,9
	Accounts	1888-89	35,0	3,0	12,2	33,3	32,7	43,7	78,7	109,1	25,0	486,9
Upper Burma Receipts	Accounts	1887-88			378,8							378,8
	Budget				340,0							380,0
	Revised				410,2							416,2
	Accounts	1888-89			431,5							436,5
TOTAL	Accounts	1887-88	1,5,8	6,4,3	1,597,3	4,9,0	3,800,1	5,787,1	15,5,6	4,937,5	4,334,2	23,791,8
	Budget		1,3	6,1,6	1,577,7	4,4,3	3,260,0	5,800,8	2,10,5	4,805,6	4,17,8	23,680,8
	Revised		1,2,0	6,2,2	1,542,1	45,0,0	3,800,0	5,762,8	2,25	4,884,1	4,350,9	23,814,4
	Accounts	1888-89	1,2,5	6,3,9	1,556,1	44,5	3,37,3	5,738,5	218,5	4,852,7	4,36,4	23,687,4
Total—Land Revenue due to Irrigation	Accounts	1887-88						87,2	45,7	400,5	60,1	602,5
	Budget							87,2	42,5	389,4	71,2	590,3
	Revised							8,4	44,5	411,5	69,7	612,1
	Accounts	1888-89						87,1	45,7	461,5	77,4	671,0
TOTAL	Accounts	1887-88	12,8	6,4,3	1,597,3	429,9	3,800,1	5,690,0	2,109,9	4,528,0	4,274,1	23,189,3
	Budget		12,8	6,1,6	1,577,7	431,3	3,826,0	5,715,0	2,164	4,416,2	4,200,6	23,090,5
	Revised		13,0	6,3,2	1,512,1	50,0	3,800,0	5,675,4	2,100,5	4,171,6	4,311,2	23,202,3
	Accounts	1888-89	13,5	6,3,9	1,556,1	444,5	3,737,3	5,651,1	2,172,8	4,392,2	4,290,0	23,016,4

13 The difference in India under *Ordinary Revenue* consists of the sale proceeds of waste lands in 1887-88 which were wrongly classified hitherto under this head but have now been entered correctly as *Sale of Proprietary Right, etc.*, where a corresponding increase will be found. The improvement in the Central Provinces occurs chiefly in the Chhattisgarh Division, and is the result of the revised settlements now in progress. The Burma collections during 1887-88 included arrears and the budget accordingly allowed for reduction in 1888-89 but the date of collection having been postponed in the Akyab and Kyookphyoo districts a sum of 87,0 was not realised until 1889-90. In Assam the revenue came in promptly, especially Sylhet and Cachar. The Bengal collections were short by about 80,0, of which 37,0 is attributable to suspensions in districts which were suffering from scanty harvests. The deficiency in the North Western Provinces proceeds from unfavourable weather which damaged the crops in both seasons of the year. The Punjab budget was framed high with reference to the improvement expected from increased assessments, but it was not reached owing to certain suspensions and remissions which became necessary. The Madras revenue was unusually large in 1887-88 and included some advance payments as stated in last year's report.

Section A.—PRINCIPAL HEADS OF REVENUE—continued

I—Land Revenue—continued

report The budget was framed with these facts in view, but the season was again favourable, except in Ganjam, where there was fear of a famine and the collections exceeded all expectation In addition to the scarcity in Ganjam, the collections were retarded by postponement of the dates fixed for payment of some of the instalments In Vizagapatam also certain sums due in 1888 89 were not realised till the following year Of the increase in Bombay 25.7 was derived from the use of canal water for cultivation over an extended area in Sind, and 43.1 from exceptionally large sales of lands in four districts The revised was not reached owing to postponements, chiefly in the Ahmednagar district

14 As regards the other headings the improvement in the Punjab under *Rent of Resumed Police Service Lands*, is due to re assessment operations and in Bombay to enhanced Survey rates The head *Sale of Proprietary Right, &c*, in India includes a transfer from ordinary revenue as explained above In Assam in 1887 88 it was enhanced by special credits on account of Redemption of Waste Land grants, and in Bengal by some special items also These receipts in the last named province follow the ordinary collections and were consequently rather low in 1888 89 In this year the North Western Provinces and Oudh receipts were enhanced by unexpected sales of waste lands, and the Bombay receipts by the value of the land taken up for the new municipal offices in Bombay The head *Fisheries and other Receipts* in India includes for the first time the khetran revenue (4.4) as well as the balance of the Pachotra Fund (1.4) transferred to Government and these two items constitute the main difference between the two years 1887 88 and 1888 89 The transfer of the Pachotra Fund was not settled when the Budget was framed and consequently was not estimated The Quetta assigned revenue and the Bori Valley revenue were better than the estimate by 1.2 and 9 respectively The improvement in Burma is the result of larger rates levied on villagers under Act II of 1880 and Regulation XIV of 1887 and in the Punjab of increased excerpts under the new mutation rules and the re assessment operations There is also a large increase in the local section of the account provision for which was erroneously made by District Boards in the estimates under XXV—Miscellaneous The Revised in Bombay was too high The growing receipts from Upper Burma are due to the gradual establishment of order in that country

15 The following statements, A and B, give the usual particulars regarding the distribution of Land Revenue between the Imperial and Provincial Governments As stated in the last report a change has been made in the method of distribution by the present contracts and the several Provincial shares as now fixed are given in Column 4 and the special adjustments in Column 5 of Statement B

A—Transactions affecting the Distribution of Land Revenue in 1888 89

PROVINCE	Capital to play for Provincial Revenues	Contributions Imperial and Provincial	SPECIAL TRANSFERS & ADJUSTMENTS BETWEEN IMPERIAL AND PROVINCIAL			Inter Provincial adjustments	Total net credits (+) or debits (−) to Provincial
			Receipts	Payments	Net		
Central Provinces		−270.9	2.1		+2.1	−1.3	−270.1
Burma		+51.4	145.3	10.5	+134.8	−8.3	+177.9
Assam	+2.5	−131.2	12.6	1	+12.5	−2.1	−118.3
Bengal		−68.9	38.2	1.4	+26.8	−8.1	−50.2
North Western Provinces and Oudh		+5.4	2.2		+2.2	+17.6	+25.2
Punjab		+5	42.8	26.1	+16.7	−3.4	+13.8
Madras		+380.1	20.6	2.9	+17.7	+4.4	+402.2
Bombay		+818.9	76.1	7	+75.4	+5.3	+899.6

B—Distribution of the Land Revenue in 1888 89

PROVINCE	Total Revenues	Proportion assigned to Provincial Governments	Provincial share	Special adjustments noted above	Revised share	LAND REVENUE NOT INCLUDED IN THE DIVISION			DISTRIBUTION OF THE LAND REVENUE			
						Impl	Provl	Local	Impl	Provl	Local	TOTAL
Central Provinces	630.9	Whole	630.9	−270.1	360.8				270.1	360.8		630.9
Burma	1,012.0	One-third	337.3	+177.9	515.2	436.0	106.9	1.2	932.8	622.1		1,556.1
Assam	444.5	Whole	444.5	−118.3	326.2				118.3	326.2		444.5
Bengal	3,704.8	One-fourth	926.2	−50.2	876.0		32.6		2,828.8	908.6		3,737.4
North Western Provinces and Oudh	5,680.3	Do	1,420.1	+25.2	1,445.3		58.2		4,235.0	1,503.5		5,738.5
Punjab	2,208.8	407/103	899.4	+13.8	913.2			9.7	1,295.6	913.2		2,208.8
Madras	4,157.7	One-fourth	1,039.4	+402.2	1,591.6			95.0	3,166.1	1,591.6	95.0	4,852.7
Bombay	3,466.0	Do	866.5	+899.6	1,766.1	9.0	886.5	14.8	1,708.9	2,654.6	14.8	4,378.3

Section A —PRINCIPAL HEADS OF REVENUE—*continued*

1887-88		II —Opium		1888-89,	
Accounts			Budget	Revised.	Accounts
6 038 0	Bengal sale of Opium		5 939 4	6 384 0	6 384 0
2 267 5	Bombay Opium Pass Fees		2 297 0	1 964 0	1 964 5
	Excise Opium—				
2	India		2	2	3
20 3	Central Provinces		21 4	21 4	21 3
35 0	Burma		36 0	36 7	36 9
	Upper Burma			3	3
41 1	Assam		42 0	41 0	40 9
56 7	Bengal		56 0	56 0	56 4
42 7	North Western Provinces & Oudh		44 0	43 5	44 4
5 2	Punjab		4 9	4 8	4 4
8 8	Miscellaneous		13 0	9 0	8 9
8 515 5		TOTAL	8 453 9	8 560 9	8 562 3

16 The large sum realised in 1888 89 from the *Bengal sale of opium* as compared with the accounts of the previous year and the budget is due to the higher prices obtained in the Opium Sales, the average price in 1888 89 being Rs. 1,120 per chest against Rs. 1,059 in 1887 88 and Rs. 1,042 adopted for the budget. As stated in paragraph 21 of the last Financial Statement, this rise in prices is believed to be due to short crops in China and Malwa. The *Bombay Opium Pass Fees* were small in consequence of poor crops in Malwa which resulted in an export of 30 222½ chests only against 35 338 chests estimated in the budget. As regards the *excise opium* the improvement in the Central Provinces is caused by recovery of the revenue after the bad harvests of 1887 88 in Burma, by a stricter application of the law against muggling and in the North Western Provinces and Oudh by larger sales of the drug. There is nothing special to report with respect to the other provinces. The following table shows the produce and sales in Bengal and the export from Bombay —

Year	BENGAL					BOMBAY		
	Balance in at ck on 1st April Chests	Increase of season Chests	Chests sold	Average price per chest R	Total price	Chests	Rate	Amount
1878-79	88 982	43 140	55 500	1 225	6 798 6	36 807	650	2 393 0
1879-80	76 622	49 961	59 100	1 170	6 914 2	46 211½	650 & 700	3 141 1
1880-81	67 483	52 969	56 400	1 362	7 683 6	36 069½	700	2 526 2
1881 82	64 052	49 732	56 400	1 324	7 465 3	31 196	700	2 184 7
1882 83	57 384	51 697	56 400	1 222	6 890 5	36 327	700 & 650	2 395 6
1883 84	52 681	38 214	54 400	1 250	6 803 7	38 586	650	2 508 5
1884 85	36 495	65 993	46 698	1 296	6 052 0	39 039	650	2 537 9
1885 86	55 790	64 925	50 994	1 235	6 296 0	37 677	650	2 449 0
1886 87	69 705	64 500	54 750	1 123	6 147 0	39 745½	650	2 583 4
1887 88	79 455	57 500	57 000	1 059	6 038 0	34 884½	650	2 267 5
1888 89 Budget			57 000	1 042	5 939 4	35 338	650	2 297 0
1888 89 Revised			57 000	1 120	6 384 0	30 215	650	1 964 0
1888 89 Actuals	79 955	69 500	57 000	1 120	6 384 0	30 222½	650	1 964 5

III —Salt.

			India.	Central Provinces	Burma	Bengal	Madras	Bombay	TOTAL
Sale of Government Salt.	Accounts	1887-88	136 2	27 6			257 4	46 0	467 2
	Budget		174 1				272 3	48 0	494 4
	Revised		138 0				248 2	45 6	431 8
	Accounts	1888 89	141 3				226 9	43 2	411 4
Excise on local manu- facture	Accounts	1887 88	1 394 3		2 6		1 175 0	1 690 8	4,262 7
	Budget		1 768 8		2 4		1 387 3	1,946 0	5 104 5
	Revised		1 686 0		4 0		1 382 1	1 797 0	4 860 1
	Accounts	1888 89	1 693 6		4 3		1 408 8	1,809 8	4,916 5

Section A.—PRINCIPAL HEADS OF REVENUE—continued

III—Salt—continued

			India.	Central Provinces	Burma	Bengal	Madras	Bombay	TOTAL
Duty on imported Salt.	Accounts	1887 88			38 4	1 853 1	2 2	2 2	1 895 9
	Budget				8~ 6	2 291 1	3	2 0	2 481 0
	Revised				30 0	2 302 0	3	3 1	2 335 4
	Accounts	1888 89			26 4	2 272 9	3	2 8	2 302 4
Miscellaneous	Accounts	1887 88	16 6			7 8	14 4	6 1	44 9
	Budget		17 1			8 9	12 5	4 0	42 5
	Revised		16 0			8 0	11 8	4 3	40 1
	Accounts	1888 89	17 1			8 6	13 9	5 3	45 1
Upper Burma	Accounts	1887 88			1				1
	Budget				5				5
	Revised				2				2
	Accounts	1888 89							
TOTAL	Accounts	1887 88	1 547 1	27 6	41 0	1 860 9	1 449 0	1 745 1	6 670 7
	Budget		1 960 0		90 1	2 400 0	1 672 4	2 000 0	8 122 5
	Revised		1 840 0		34 5	2 310 0	1 642 4	1 850 0	7 676 9
	Accounts	1888 89	1 852 0		30 9	2 281 7	1 649 9	1 861 1	7 675 6

17 The difference between the actuals of the two years is mainly due to the enhanced duty on Salt which was imposed throughout 1888 89 whereas in 1887 88 it was levied during the last three months only. The budget was framed high in consequence of the duty having been raised but the revenue was tardied towards the end of the year by unfounded rumours of abatement of duty which had the effect of checking issues and causing traders to keep their stock at a minimum. The receipts were also affected by special circumstances in some provinces. In *India* the sale of Government Salt has been checked from the opening of the Jodhpore line to Pachbadra whereby the Pachbadra Salt is able to compete with Baragora Salt in Rajputana Central India and the North Western Provinces and Oudh. The excise on local manufacture was improved by greater activity in the Saltpetre trade. There was no revenue from the *Central Provinces* owing to abolition in 1887 88 of the Government agencies which had been established for the sale of Baragora Salt. The small amount realised in *Burma* is attributed to diminished importations consequent upon the large stocks held in the country as well as to fish salted in the rafts having to some extent taken the place of the local article. The fluctuations in *Madras* under the heads Sale of Government Salt and Excise on Local Manufacture are caused by the extended substitution of the excise system in place of the Government monopoly. The duty on imported Salt was high in 1887 88, as it included the differential duty collected on duty paid imports which were landed at the rate had been increased. The decline in sale of Government Salt in *Bombay* is attributed to the displacement of Baragora Salt by the Pachbadra commodity beyond the frontiers of that Presidency and would have been larger had it not been counterbalanced under Portuguese India by the opening of additional salt works.

IV—Stamps

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Court-fee Stamps	Accounts	1887 88	24 7	108 2	55 6	60 2	1 026 5	403 7	241 3	370 9	268 8	2 649 9
	Budget		22 9	103 4	57 6	53 7	1 053 0	489 0	217 3	364 2	268 0	2 649 1
	Revised		23 5	113 4	54 1	54 7	1 034 5	495 0	254 4	377 0	270 0	2 676 6
	Accounts	1888 89	22 7	112 4	54 7	53 6	1 008 8	495 1	251 8	380 5	268 0	2 649 6
Commercial and other Stamps	Accounts	1887 88	21 4	44 7	31 6	18 0	340 2	161 0	127 0	219 0	174 3	1 137 2
	Budget		19 8	43 6	30 4	18 9	340 0	158 5	117 3	219 1	160 7	1 117 3
	Revised		21 1	45 5	33 7	18 9	345 5	161 7	132 0	225 8	183 2	1 167 4
	Accounts	1888 89	21 5	44 7	34 3	18 7	365 1	162 9	131 6	225 9	184 0	1 188 7
Fees and Penalties and Miscellaneous	Accounts	1887 88	3	5	1 8	5	14 9	4 2	3 6	7 3	45 4	78 5
	Budget		3	5	7	4	17 0	2 5	3 4	6 7	45 3	76 8
	Revised		3	4	2 2	4	10 0	3 3	3 6	7 2	46 8	74 2
	Accounts	1888 89	3	4	2 1	4	10 0	3 0	3 8	7 2	47 7	74 9

Section A.—PRINCIPAL HEAD OF REVENUE—continued

IV —Stamps—continued

			India	Central P ov inc s	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	T
Upper Burma	Accounts	1887 88			10 7							
	Budget				11 2							
	Revised				14,0							
	Accounts	1888 89			13 9							
TOTAL	Accounts	1887 88	46 4	151 4	99 7	78 7	1 381 6	658 9	371 9	597 2	488 5	3
	Budget		43 0	147 5	99 9	73 0	1 410 0	650 0	358 0	590 0	483 0	3
	Revised		44 9	159 3	104 0	74 0	1 390 0	660 0	390 0	610 0	500 0	3
	Accounts	1888 89	44 5	157 5	105 0	72 7	1 383 9	661 0	389 2	613 6	499 7	3

18 As regards *Court fee Stamps*, the large receipts in India and Assam in 1887 88 accrued re-
sulting from exceptionally heavy suits filed in Coorg, and from special measures which became necessary
recovery of the land revenue in Sylhet as noticed in last year's report. The improvement in 1888
the Central Provinces the North Western Provinces and Oudh, the Punjab and Madras was due to
increased litigation which in the Punjab was especially noticeable in those districts where settle-
ment operations were in progress. The improvement in the Central Provinces was also due in part to in-
creased facilities granted for the purchase of stamps. There was a falling off in the number of suits instituted
in Burma, Assam and Bengal. As regards *Commercial and other Stamps*, the improvement in Burma is
partly due to a stricter enforcement of the Stamp Act and partly to documents being registered in local
offices instead of being sent to Calcutta for this purpose. The other provinces also show im-
provement in receipts under this head the increase being ascribed generally to the normal development of the rev-
enue from this source. The head *Fines and Penalties and Miscellaneous* is always an uncertain quantity.
In the Bengal Budget was too high while in Bombay a large number of documents were impressed with
'Duty on Forms of Insurance Policies'. During the year the Stamp Act was fully introduced into Upper
Burma and the enlarged actuals of 1888 89 are due to this cause as well as to the settling down of the
country.

V —Excise

			India	Central P ov inc s	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bom bay	T
License and Distillery Fees and Duties for the sale of Liquors and Drugs	Accounts	1887 88	86 1	192 1	152 5	47 5	925 1	505 1	104 4	913 6	821 4	3
	Budget		75 2	207 4	134 3	48 8	939 4	516 3	100 5	936 1	828 6	3
	Revised		78 5	201 3	174 8	52 4	943 5	515 3	107 4	971 5	852 7	3
	Accounts	1888 89	71 5	200 5	176 4	53 1	928 9	500 9	106 5	985 7	854 6	3
Opium	Accounts	1887 88	2 8	39 9	116 1	162 8	160 8	51 5	35 2	59 4	117 1	
	Budget		2 5	42 9	120 0	168 4	159 8	53 4	35 1	63	116 0	
	Revised		2 7	41 8	122 0	163 6	160 7	52 5	38 9	67 5	118 5	
	Accounts	1888 89	2 5	41 9	124 2	163 6	159 8	53 6	37 9	60 8	121 5	
Other Receipts	Accounts	1887 88	1	12	2		7	6	4	9	8 1	
	Budget		2 3	7	7		8	3	2	10	5 9	
	Revised		5	19	2		8	12	2	10	6 3	
	Accounts	1888 89	5	20	1		5	12	2	10	6 3	
Upper Burma	Accounts	1887 88			29 1							
	Budget				50 0							
	Revised				38 0							
	Accounts	1888 89			43 7							
TOTAL	Accounts	1887 88	89 0	233 2	297 9	210 3	1 086 6	557 2	140 0	973 9	946 6	4
	Budget		87 0	251 0	305 0	217 2	1 100 0	570 0	135 8	1 000 0	950 5	4
	Revised		81 7	245 0	335 0	216 0	1 105 0	579 0	146 5	1 040 0	977 5	4
	Accounts	1888 89	74 5	244 4	344 4	216 7	1 089 2	561 7	144 6	1 047 5	982 4	4

19 The *India* revenue was unusually high in 1887 88 owing to exceptional causes as shown in
year's report. The Budget for 1888 89 was framed accordingly for a lower amount but the completion
of the Railway works at Sibi and the gradual dispersion of the large bodies of men who were massed there
before 1888 89, diminished the receipts. In Bangalore and Ajmere also some portion of the collec-
tion due in 1888 89 were not realised till after the year had closed. The Revised Estimate was too low.
Owing to bad harvests the *Central Provinces* revenue was depressed in 1887 88, but it has recovered
in the present year though not to the extent anticipated in the budget. The large amount of license
distillery fees in *Burma* is due to the growing taste for exciseable liquors chiefly by the Upper
Burmans who come to work or to settle in Lower Burma as well as to increase of the population and to
liquors having been brought more under control and illicit distillation checked. The improvement in
Opium receipts arises from the introduction of the Opium Act into Upper Burma, whereby the price
of the drug has been increased and smuggling made difficult. The large amount realised in 1888 89

Section 'A.—PRINCIPAL HEADS OF REVENUE—continued

V—Excise—continued

1888 89 The budget was not reached, but when it was framed there was not sufficient data for an accurate estimate. In *Assam* the competition for liquor licenses was greater than in 1887 88, but the demand for opium was smaller. In *Bengal* the Excise revenue had been steadily growing for some years and the budget was framed accordingly but in 1888 89 the high price of food grains in some parts of the province checked the advance. The *North Western Provinces and Oudh* had a bad year in 1887 88 owing to the high price of food grains. There was a recovery from this depression in 1888 89 but not to the extent expected in the budget. The improvement under Opium is due to increased sales of Excise Opium. The *Punjab* revenue has been increased by improved Excise Administration leading to the substitution of a licit for illicit consumption and by the permission to import Malwa Opium at one fourth duty into certain districts of the Province. The rise in *Madras* as regards liquors and drugs is attributed to greater competition among bidders owing to the subdivision of farms and the separate sale of shops as well as to the extension of the tree tax system. The Opium Pass duty yielded more than in 1887 88 but not to the extent provided for in the estimates. The expansion of the revenue in *Bombay* was due particularly to a good season and general prosperity, and to the substitution in *Dharwar* during the year, of the tree foot booth and licenses in place of the monopoly and farming systems. The Opium receipts were enlarged by raising the price of the drug.

VI—Provincial Rates

			India	Central Provinces	Burma	Assam	Bengal	N. W. P. and Oudh	Punjab	Madras	Bombay	TOTAL
District and Local Rates and Cesses	Accounts	1887 88	21		80 2	50 1		428 9	193 0	435 8	250 9	1 450 0
	Budget		21		88 3	52 6		430 4	199 5	432 0	243 0	1 447 9
	Revised		21		68 2	54 0		427 5	203 7	441 8	264 0	1 461 4
	Accounts	1888 89	22		78 0	55 0		428 1	201 2	442 5	255 3	1 462 3
Village Service Pat- wari and Chowki dari Cesses.	Accounts	1887 88	33	31 2				31 8	113 5	247 5	25 0	452 3
	Budget		34	34 6				32 8	114 1	217 2	25 5	427 0
	Revised		34	34 6				32 9	123 0	224 0	26 0	443 9
	Accounts	1888 89	33	36 2				32 3	121 3	251 1	28 3	472 5
Education Cess	Accounts	1887 88	8	13 3				14 7	2 2			31 0
	Budget		9	13 2				14 7				28 8
	Revised		6	13 4				14 4				28 4
	Accounts	1888-89	6	13 3				14 4	7			29 0
Road Cess	Accounts	1887 88		14 3			347 9	4 6	1 9	1		368 8
	Budget			14 1			363 4	4 8		1		382 4
	Revised			14 5			335 0	4 5		1		354 1
	Accounts	1888 89		14 4			343 9	4 5	6			363 4
Public Works Cess	Accounts	1887 88					382 0			4 1		386 1
	Budget						397 8			3 3		401 1
	Revised						382 4			5 6		388 0
	Accounts	1888-89					379 8			5 4		385 2
Sarine Insurance Canals and Rail ways	Accounts	1887-88		12 9				162 8	66 7			242 4
	Budget			12 8				163 7	66 5			243 0
	Revised			13 1				162 4	67 9			243 4
	Accounts	1888-89		13 1				162 2	67 7			243 0
Rate on Wards Estates	Accounts	1887 88					10 3		4			10 7
	Budget						8 1		3			8 4
	Revised						7 9		4			8 3
	Accounts	1888-89					9 0		5			9 5
District Post Cess.	Accounts	1887 88		3 4			34 3	3 7	1 0			42 4
	Budget			4 1			31 5	3 7				39 3
	Revised			5 4			25 0	3 6				42 0
	Accounts	1888-89		3 4			35 9	3 6	3			43 2
Original Rates in Oudh	Accounts	1887 88						18 4				18 4
	Budget							18 4				18 4
	Revised							18 1				18 1
	Accounts	1888-89						17 9				17 9
Other Miscellaneous Cesses.	Accounts	1887-88	1 8				31 4					33 2
	Budget		2 0				14 4					16 4
	Revised		1 8				30 0					31 8
	Accounts	1888-89	1 5				26 8					28 3
TOTAL	Accounts	1887 88	8 0	75 1	80 2	50 1	805 9	664 9	378 7	687 5	275 9	3 035 3
	Budget		8 4	78 8	88 3	52 6	815 2	668 5	370 4	652 6	268 5	3 013 3
	Revised		7 9	79 0	68 2	54 0	790 3	663 5	395 0	671 5	290 0	3 019 4
	Accounts	1888-89	7 6	80 4	78 0	55 0	795 4	663 0	392 3	699 0	283 6	3 054 3

Section A.—PRINCIPAL HEADS OF REVENUE—continued

VI —Provincial Rates—continued

20 The explanations given under I—Land Revenue apply generally to this head, and hence it is necessary only to note here the special points peculiar to it In *Bengal* the District Post cess is now levied at enhanced rate In the *Punjab*, the actuals of 1888 89 under Village Service, Patwari and Chowkidari sses have been increased in consequence of recent orders regarding the transfer of the Patwari s share mutation fees from Land Revenue to this head In *Madras*, the house tax levied under the Local Funds t V of 1884 continues to yield a larger revenue than was expected

VII —Customs

			Burma	Bengal	Madras	Bombay	TOTAL
<i>Sea Customs</i>							
port duties	Accounts	1887 88	97 7	148 6	103 0	215 0	564 3
	Budget		10 1	194 5	98 7	227 6	625 9
	Revised	1888 89	105 2	196 0	116 6	258 9	676 7
	Accounts		101 5	216 1	114 0	260 8	692 4
port duties	Accounts	1887 88	470 3	213 7	42 6	32 2	758 8
	Budget		472 6	174 3	41 3	30 8	719 0
	Revised	1888 89	392 3	203 8	47 0	24 0	667 1
	Accounts		372 4	171 0	47 0	24 9	615 3
her Receipts including <i>I and Customs</i>	Accounts	1887 88	2 5	6 0	10 2	7 0	25 7
	Budget		8 3	6 2	10 0	5 7	24 2
	Revised	1888 89	2 5	5 2	11 4	7 1	26 2
	Accounts		2 5	4 7	11 4	6 5	25 1
TOTAL	Accounts	1887 88	570 5	368 3	155 8	254 2	1 348 8
	Budget		580 0	375 0	150 0	264 1	1 369 1
	Revised	1888 89	500 0	405 0	175 0	290 0	1 370 0
	Accounts		476 4	391 8	172 4	292 2	1 332 8

21 The large amount of *import duties* realised in 1888 89 as compared with the previous year is due mainly to the tax on petroleum which was levied with effect from 19th January 1888 The Budget was aimed with a view to this increase which however was counterbalanced in Burma by a falling off in the duty on liquors and on arms and accoutrements while in Bengal Madras and Bombay the increase was greater than anticipated In Bengal and Madras, the duty on liquors was also larger than was expected the Budget The diminished receipts from *export duties* in Burma, Bengal and Bombay were caused by smaller exports of rice from those ports, while the reverse occurred in Madras whence large shipments were made to London and Ceylon

1887 88			VIII —Assessed Taxes			1888-89.		
Accounts				Budget		Revised		Accounts.
199 5	India			191 2		213 3		213 7
38 2	Central Provinces			38 4		40 9		41 4
	Burma			36 5		44 2		45 9
22 0	Assam			21 7		21 7		21 5
374 0	Bengal			380 0		385 0		391 1
213 3	N W Provinces and Oudh			216 0		214 0		216 7
95 6	Punjab			99 7		102 0		102 2
152 9	Madras			142 5		152 5		151 2
335 9	Bombay			325 8		335 0		337 2
1 431 4			TOTAL	1 451 8		1 508 6		1 520 9

22 The India figures may be redistributed as follows for the purpose of the present review, inasmuch as the collections in the Civil Department represent assessments on both official and non official incomes, while the recoveries in other departments are made almost entirely from Government officers

1887 88			1888-89.		
Accounts			Budget.	Revised	Accounts.
92 5	Civil Department India		85 4	98 2	96 3
48 0	Military Department		47 8	52 0	52 8
45 4	Public Works Department		43 3	47 6	48 8
1 8	Marine Department		2 6	2 0	2 2
5 6	Post Office Department		5 7	6 2	6 2
6 2	Telegraph Department		6 4	7 3	7 4
199 5		TOTAL AS ABOVE	191 2	213 3	213 7

Section A—PRINCIPAL HEADS OF REVENUE—continued

VIII—Assessed Taxes—continued

23 As regards *Civil Departments*, the India budget was too low. The enhanced collections in the *Central Provinces* include recoveries from employes of the Bengal Nagpore Railway previously entered in the accounts of the Public Works Department. This is the first year of the Income Tax in Burma and the estimates accordingly were unavoidably imperfect. In the other Provinces except Assam and Madras, the revenue has improved as compared with the previous year. The Assam and North Western Provinces and Oudh budgets agree closely with the actuals but the other estimates were too low. As regards the departmental collections, the budgets were inadequate except in the Marine Department.

IX—Forest Revenue

			India	Central Province	Burma	Assam	Bengal	N W I and O h	Punjab	Madras	Bombay	TOTAL
I												
Number and other produce removed by Government Agency	Accounts	1887-88	190	143	1627	2	84	505	395	298	1787	5031
	Budget		115	233	1330	11	73	642	558	490	1780	5238
	Revised		221	179	1980	8	70	62	631	370	1409	5490
	Accounts	1888-89	190	160	1988	7	57	611	617	348	1387	5365
II												
Number and other produce removed by consumers or purchasers	Accounts	1887-88	64	919	388	226	541	687	357	1048	1148	5378
	Budget		47	933	223	208	600	724	342	1046	1146	5269
	Revised		62	965	375	252	562	754	347	1076	1341	5714
	Accounts	1888-89	58	987	409	258	597	803	392	1126	1365	5995
Her Receipts	Accounts	1887-88	11	31	204	39	33	56	35	29	97	535
	Budget		5	32	147	31	57	44	38	15	85	44
	Revised		9	32	192	28	28	40	28	29	97	483
	Accounts	1888-89	18	34	212	39	23	49	37	41	98	551
Upper Burma Receipts	Accounts	1887-88			297							297
	Budget				755							755
	Revised				1570							1570
	Accounts	1888-89			1580							1580
TOTAL	Accounts	1887-88	265	1093	2516	267	678	1248	787	1375	3032	11241
	Budget		167	1198	2455	250	730	1410	938	1557	3011	11716
	Revised		292	1176	4117	288	660	1396	1006	1475	2847	13257
	Accounts	1888-89	266	1181	4189	304	677	1463	1046	1515	2850	13491

24 The *India* budget was too low, specially for Coorg and the Andamans. In the *Central Provinces* higher prices were obtained for timber in 1888-89 than in 1887-88 and greater precautions were taken against pilfering on the part of subordinates. The budget anticipated the rise in prices but was little too sanguine. The excellent results in *Burma* are due principally to the restoration of order in that country. In the Pegu Circle the sale of timber was satisfactory both as regards quantity and prices, while in the Tenasserim Circle, the floating season was exceptionally favourable, twice as much timber having reached Khado as was anticipated in the budget. At Khado large quantities of teak were cleared in order to avoid the enhanced duty of seven per cent *ad valorem* which has been levied from 1st April 1889. There was also an active local trade in kanyin timber and a large amount of drift timber lapsed to Government in the absence of claimants. In Upper Burma the Yaw forest came into the possession of Government after the budget had been framed and negotiations were still proceeding with the lessees of other forests as to the terms on which their tracts should be worked. It was possible in the circumstances to frame an accurate forecast of the accruing revenue. The increase in *Assam* was obtained chiefly in the Garo Hills, from which large quantities of forest produce were held back in 1887-88, owing to difficulties of transit as stated in the report of that year. *Bengal* presents a deficiency of 5.3 as compared with the budget. The year was bad for drift generally, and the receipts from Gunduck drift were short by 2.2. The remainder of the deficiency was largely caused by opening the best tracts in Orissa and in the sub-division of Buxa to the famine-stricken population. Various reasons were assigned for the increase in the *North Western Provinces and Oudh* where the demand for indigenous timber was stimulated by the closing of the forests in Nepal, owing to the discovery of extensive deposits in connection with them. The demands on the Forest Department were also increased by depletion of merchants' stocks in large selling centres, and by the requirements of the Irrigation Department and the troops at Chakrata. There were large sales of standing trees in Dehra Dun, and the arrears of grazing dues in Saharunpore were recovered. The *Punjab* was visited with favourable floods by means of which more timber reached the depôts than was expected. There were also good sales of stock carried over from the preceding year, and of fuel, and considerable arrears were collected on account of grazing.

Section A.—PRINCIPAL HEADS OF REVENUE—*continued*.IX —Forest Revenue—*continued*

dues The *Madras* accounts shew large receipts on account of firewood, the long pending claim on the Bellary Kistna State Railway having been settled during the year. The yield from timber and other forest produce was good and the grazing dues were fully collected. On the other hand, a diminished demand is reported for redwood in Cuddapah and for sal sleepers in Ganjam, and hence the actuals are below the budget. The following are the principal facts in Bombay. The Railway authorities cancelled the indent for firewood and charcoal after the budget was framed, and the Southern Mahratta Railway took a smaller number of sleepers than was expected. On the other hand, a brisk demand sprung up for timber and other minor produce and a large contract was received for babool bark. Large numbers of cattle also resorted to the Government forests for pasture owing to scanty rainfalls in some parts of the presidency and to inundations in others.

X —Registration

		India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Fees for registering Documents	Accounts 1887-88	14	46	27	31	959	245	178	882	417	270
	Budget	16	42	26	34	956	235	157	898	416	278
	Revised 1888-89	14	55	30	33	1017	252	182	923	460	296
	Accounts	16	58	30	32	1042	250	184	932	460	301
Fees for copies of registered Documents	Accounts 1887-88	1	24	1	1	23	77	43	22	6	10
	Budget	1	22	1	1	20	70	40	20	7	18
	Revised 1888-89	2	25	1		24	80	40	23	7	20
	Accounts	2	24	1		23	83	44	24	7	20
Other Receipts	Accounts 1887-88		13	1		36	49		3	8	11
	Budget		11	1		44	45		2	7	11
	Revised 1888-89		14	1		34	48	1	4	8	11
	Accounts		13	1		29	47	1	3	7	10
Upper Burma Receipts	Accounts 1887-88			6							
	Budget			7							
	Revised 1888-89			4							
	Accounts			4							
TOTAL	Accounts 1887-88	15	83	35	32	1018	371	221	907	421	311
	Budget	17	75	35	35	1020	350	107	920	430	307
	Revised 1888-89	16	94	36	33	1075	380	229	950	475	328
	Accounts	18	95	36	32	1094	380	229	959	474	331

25 The improved receipts during 1888-89 in the *Central Provinces* is ascribed to a revision of the schedule of fees in *Bengal* to greater registration consequent on the scarcity prevailing in some districts of that Province in *Madras* to the opening of additional sub-offices for registration and in *Bombay* to enhancement of the scale of fees as well as to increase in the documents tendered both as regards number and value.

XI —Tributes from Native States

1887-88 Accounts		Budget	1888-89 Revised	Accounts
TRIBUTES AND CONTRIBUTIONS OF ₹5 000 AND OVER—				
India—				
203	Oodeypur	200	200	182
98	Jodhpur	98	98	98
400	Jeypur	400	400	400
185	Kotah	185	185	185
120	Boondee	120	120	120
80	Jhallawar	80	80	80
66	Rutlam	66	66	66
108	Nizam (Maharatta Chouth)	108	108	108
Punjab—				
100	Mundee	100	100	100
131	Kapoorthulla	131	131	131
Madras—				
783	Travancore	783	783	783
2450	Mysore	2450	2450	2450
200	Cochin	200	200	200
Bombay—				
565	Kathiawar	559	567	542
187	Kutch	187	187	187
388	Baroda State	375	375	362

Section A.—PRINCIPAL HEADS OF REVENUE—*continued*XI—Tributes from Native States—*continued*

1887-88. Accounts		Budget	1888-89 Revised	Accounts
CONTRIBUTIONS FOR SPECIAL MILITARY FORCES—				
22 7	Bhopal Levy (Bhopal)	18 2	13 6	13 6
19 2	Malwa Contingent (Dewas Jowrah)	19 2	19 2	19 2
11 5	Erinpura Irregular Force	11 5	11 5	11 5
20 0	Deolee Irregular Force	20 0	20 0	20 0
3 4	Malwa Bheel Corps	3 4	3 4	3 4
Bombay—				
8 3	Southern Mahratta Horse	8 3	8 3	7 6
TRIBUTES AND CONTRIBUTIONS UNDER ₹5 000—				
19 7	India	21 1	22 4	20 2
13 1	Central Provinces	23 4	23 7	21 6
1 8	Upper Burma	23 3	25 0	14 8
4 9	Punjab	4 8	4 8	4 7
1 3	Madras	1 3	1 3	1 3
6 0	Bombay	6 0	6 0	6 0
FEES ON SUCCESSION TO NATIVE STATES—				
2 8	India	2 6	1 9	1 6
	Punjab	1	1	
2 5	Bombay	5	8	3
225 3	TOTAL INDIA	221 7	217 7	213 4
13 1	Central Provinces	23 4	23 7	21 6
1 8	Upper Burma	23 3	25 0	14 8
28 0	Punjab	28 0	28 0	27 8
344 6	Madras	344 6	344 6	344 6
130 8	Bombay	126 9	128 0	123 0
743 6	GRAND TOTAL	767 9	767 0	745 2

26 The deficiency in the Oodeypur tribute under *Tributes and Contributions of ₹5 000 and over* is nominal and arises from the peculiar method in which the account is made up. This tribute has hitherto been adjusted in connection with the expenses of the Meywar Bhil Corps but in future the two will be kept distinct each being brought to account in full. The differences standing against Kathiawar and Baroda are due to short recoveries. As regards *Contributions for special Military Forces*, Bhopal made advance payments in 1887-88 and so paid less in 1888-89. The short contribution on account of the Southern Mahratta Horse is ascribed to the date of payment having been transferred from March to April in the case of one of the minor States. The India receipts on account of *Tributes and Contributions under ₹5 000* fell below the estimate, as the sums due from Dunderpur and Sillana were realised after the close of the year. The Central Provinces budget was raised consequent on a revision of the tributes of the Chattisgarh Feudatory Chiefs but the full amount was not realised during the year. In Burma the amounts expected especially from the Shan States were not recovered. The short recovery in India under *Fees on Succession to Native States* is caused by the postponement of the amount due from the Gourihar State.

Section A—DIRECT DEMANDS ON THE REVENUE

1887-88
Accounts.

9,438,2

Budget.

9,863,0

1888-89
Revised.

9,837,8

Accounts.

9,737,9

27 The principal features of this group may be summarised as follows. The most prominent difference between the two years embraced in this review is in the opium charges, which were 173,3 more in 1888-89 than in 1887-88. This is due to the produce received by the Opium Department in 1888-89 having been largely in excess of the corresponding deliveries in the previous year. The next difference is in *Forest* charges, which are higher in 1888-89 by 72,2 of which 66,4 occurred in Upper Burma, 53,4 having been paid in satisfaction of claims upon the former Government of the country. Similar increases occur under *Assignments* (17,2), owing to the introduction of new survey rates for alienated revenue especially in the Sinc districts, and under *Land Revenue* (27,3) owing chiefly to various increases in the Punjab. As compared with the Budget, savings aggregating 170,1 have accrued under *Land Revenue* in charges of District Administration and of Survey and Settlement, under *Salt* owing to the Bombay Budget being too high, and under *Stamps* owing to smaller indents having been sent for them to England than was anticipated. On the other hand some special payments caused the Grant for *Refunds* to be exceeded by 33,5, and the *Opium* charges were greater than expected by 43,2 from the causes mentioned above. There is also an excess of 21,4 in *Forest* expenditure comprising fluctuations on both sides of the account, the principal difference being in Upper Burma.

I—Refunds and Drawbacks.

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Land Revenue	Accounts	1887-88	4	3	17	5	44	45	42	13,2	13,2	42,4
	Budget		5	5	6	7	40	20	45	9,5	13,0	35,9
	Revised	1888-89	6	2	15	5	44	52	39	10,5	15,0	41,8
	Accounts		5	2	23	7	48	35	3,1	11,4	15,2	41,7
Salt	Accounts	1887-88	5		13		20,2			3,6	8,9	34,5
	Budget		5		6		20,0			4	7,5	29,0
	Revised	1888-89	8,4		21		25,0			1,6	6,1	43,2
	Accounts		9,6		2,6		22,6			2,8	7,7	45,3
Stamps	Accounts	1887-88	4	13	8	4	13,1	8,6	3,1	8,1	8,5	44,3
	Budget		3	12	7	5	13,6	8,8	3,0	7,2	8,0	43,3
	Revised	1888-89	3	13	9	4	14,6	8,5	3,8	7,7	8,0	45,5
	Accounts		4	15	10	4	12,2	8,5	4,0	7,9	7,6	43,5
Customs	Accounts	1887-88			13,2		12,7			1,7	4,4	32,0
	Budget				10,1		10,1			1,2	5,7	27,1
	Revised	1888-89			9,2		14,1			2,4	4,6	30,3
	Accounts				8,2		14,0			2,7	6,0	30,9
Assessed Taxes	Accounts	1887-88	11	5		1	4,2	3,0	2,5	2,1	6,4	19,9
	Budget			5		1	3,7	4,6	3,5	1,6	6,5	20,5
	Revised	1888-89	7	4	1	1	4,0	3,0	2,1	2,6	4,5	17,5
	Accounts		8	3	1	1	4,1	2,7	2,2	2,6	3,4	16,3
Other Revenue Refunds	Accounts	1887-88	3	1	6,7	1,6	5,2	1,2	5	3,8	25,9	45,3
	Budget		1	1	3,4	5	4,2	1,1	4	2,3	25,2	37,3
	Revised	1888-89	1	1	2,2	4	12,9	1,3	7	2,8	24,8	45,3
	Accounts			1	2,6	2	16,9	1,2	6	2,8	21,5	45,9
Upper Burma	Accounts	1887-88			5,5							5,5
	Budget				2,0							2,0
	Revised	1888-89			5,1							5,1
	Accounts				5,0							5,0
TOTAL	Accounts	1887-88	27	22	29,2	2,6	59,8	17,3	10,3	32,5	67,3	223,9
	Budget		1,4	23	17,4	1,8	55,6	17,1	11,4	22,2	65,9	195,1
	Revised	1888-89	10,1	20	21,1	1,4	75,0	18,0	10,5	27,6	63,0	228,7
	Accounts		11,3	21	21,8	1,4	74,6	15,9	9,9	30,2	61,4	228,6

28 These refunds are not amenable to very accurate forecast. In *India* under *Salt*, large refunds became necessary owing to the tax having been levied at Rs 8 a maund in cases where the old rate of Rs 2 per maund should have been imposed. A refund was also granted to the Bikaner State in respect of sums due to it. In *Burma* a number of unexpected claims had to be paid. The *Bengal* excess under *Other Revenue Refunds* is caused by a readjustment of Ferry Tolls and Road cess Collections, which were wrongly treated as *Provincial Revenue* in 1887-88. The other fluctuations in this province do not call for special remark. The *Madras* budget was too low and the *Bombay* budget too high.

Section A—DIRECT DEMANDS ON THE REVENUE—continued

2—Assignments and Compensations

1887-88. Acc. unts.		Budget	1888-89. Revised	Accounts
INDIA—				
Salt and other compensations—				
96 1	Joudhpur State	96 1	96 1	96 1
68,8	Jeypur State	68 8	68 8	68 8
31 3	Gwalior	31 3	31 3	31 3
15 1	Bhurtpur	15 1	15 1	15 1
12 5	Ulwar	12 5	12 5	12 5
8,0	Bhawalpur	8 0	8 0	8 0
	Dholepur	6 0	9 0	9 0
20 9	Meywar	20 4	20 4	19 9
6 2	Indore	6 2	6 2	6 2
22 2	Jodhpur and Jeypur States under the Sambhar Lake Treaty	23 3	18 6	18 6
23 4	Other compensations	23 1	23 3	23 3
— 304 5		— 310 8	— 309 3	— 308 8
CENTRAL PROVINCES—				
6 9	Compensations	6 2	6 2	6,9
ASSAM—				
4 0	Compensations	3 5	3 8	3 8
BENGAL—				
2,0	Salt compensations payable under convention with the French Government in lieu of salt formerly supplied to them	2 0	2 0	2 0
5 0	Bhoote is for the resumption of the Doars Assam	5 0	5 0	5 0
23 1	Other compensations &c	20 7	20 7	18 8
— 30 1		— 27 7	— 27 7	— 25 8
N W PROVINCES AND OUDH—				
25 0	Compensations &c	24 8	24 0	24 4
PUNJAB—				
18 3	Compensations &c	17 9	17 9	17 6
MADRAS—				
43 9	Salt compensation to French Government &c	44 4	44 4	44 4
14 7	Compensation to Travancore and Cochin on account of Customs Revenue	14 8	14 7	14 7
23 7	Compensations in lieu of resumed lands	25 9	26 0	26 5
28 0	Allowances to Inamdars and other grantees	28 7	28 5	28 6
1 9	Other compensations	2 0	2 5	2 4
— 112 2		— 115 8	— 116 1	— 116 6
BOMBAY—				
116 4	Pensions in lieu of resumed lands	90 4	91 0	90 1
743 3	Inamdars and other grantees	770 1	771 0	779 8
40 0	Goa Subsidy	40 0	40 0	40 0
16 3	Goa Salt Pan and Customs Tariff compensation	34 7	13 6	10 4
52 0	Excise and other compensations	52 1	59 2	62 0
— 968 0		— 987 3	— 974 8	— 982 3
1 469 0	TOTAL	1 494 0	1 479 8	1 486 2

29 As regards the *India* compensations, the payment to Dholepur includes arrears on account of 1887-88, while the amount drawn by Meywar is the net sum after deducting the advance payment made last year. The royalty payable to Joudhpur and Jeypur is variable being regulated by the quantity of salt taken. In *Bengal* the amount of other compensations was high in 1887-88, as it embraced large arrears on account of former years. In 1888-89 the actuals were less than the Budget as some sayer compensations were not drawn in that year. The saving in the *Punjab* has accrued from lapsed pensions. The *Madras* actuals of 1888-89 under compensation in lieu of resumed lands and other compensations include arrears on account of the preceding year, when the pensions were not fully drawn as explained in the last report. As regards *Bombay*, it is necessary to examine together the two heads, Pensions in lieu of resumed lands and Inamdars and other grantees, owing to the classification of alienated revenue having been revised. The totals of the two heads are 859,7 for actuals of 1887-88 and 860,5, 862,0 and 869,9 for Budget, revised and actuals of

Section A—DIRECT DEMANDS ON THE REVENUE—continued.

2—Assignments and Compensations—continued

1888 89 These totals are made up partly of cash allowances and partly of transfer adjustments or account of alienated revenue. The details shew that the cash allowances in 1887 88 amounted to 117,8 against 111 3 in 1888 89. The excess was due largely to arrears as these allowances are never drawn regularly. On the other hand, the alienated revenue in 1887 88 amounted to 741,9 and in 1888 89 to 758 6, the difference in this case being attributable to the introduction of new survey rates especially in the Sind districts. The Budget for cash allowances was accurate, the discrepancy between it and the actuals being traceable to a saving of 2 4 in connection with District and Village Officers, but it failed with respect to alienated revenue, a sufficient margin not having been left for increases arising out of the new rates mentioned above. The Goa Salt compensations aggregated 5,9 more in 1887 88 than in 1888 89. The Budget provided 17 0 on account of them, and 177 on account of the customs tariff compensations, but the latter remained wholly undrawn and of the former only 10,4 was claimed. The head "Excise and other compensations" includes in 1888 89 8 6 on account of new excise compensations and 3 3 on account of arrears due to Nawab Bismilla Khanji of Radhanpur, only a part of which was provided in the estimates.

3—Land Revenue

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Charges of District Administration	Accounts	1887 88	28 3	109 7	75 0	51 7	283 7	665 8	177 5	347 6	289 3	2 028 6
	Budget		26	111 0	80 3	54 3	289 8	673 9	170 8	381 6	295 8	2 099 7
	Revised		26 4	108 8	70 4	54 3	284 4	668 2	180 1	351 8	284 9	2 035 7
	Accounts	1888-89	26 1	101 8	75 7	55 1	283 3	661 9	180 9	352 3	283 4	2 020 5
Survey and Settle- ment	Accounts	1887 88	11 8	38 7	29 1	15 1	14 5	80 3	47 1	109 5	88 4	433 5
	Budget		14 5	63 8	29 1	16 7	29 6	94 4	74 5	101 0	98 1	525 7
	Revised		13 1	41 5	23 1	11 6	26 7	63 0	59 8	101 1	98 7	441 5
	Accounts	1888 89	13 1	42 2	22 5	14 3	26 9	60 2	58 6	101 3	97 7	442 8
Land Records and Agriculture	Accounts	1887 88		3 8	9 6	1 8	8 9	7 6	3 4	5 1	7 5	47 7
	Budget			4 5	12 6	1 8	6 6	8 1	3 8	5 2	7 4	49 8
	Revised			4 1	11 1	1 8	6 6	8 3	3 6	5 2	7 2	47 9
	Accounts	1888-89		3 8	12 2	1 8	6 7	8 4	3 8	5 2	6 8	48 7
Management of Government Estates	Accounts	1887 88		1		1	33 5	19 7	1 5			54 9
	Budget			1			33 1	25 2	1 8			60 1
	Revised			1		1	33 0	19 6	1 5			54 3
	Accounts	1888 89				1	34 4	17 4	1 5			53 4
Commission on Col- lections	Accounts	1887 88			76 9	24 8		5		9	9	104 0
	Budget				77 0	26 0		7		3 0		106 7
	Revised				72 4	24 0		6		1 6	1	98 7
	Accounts	1888 89	6		67 5	23 3		5		2 0	1	94 0
Allowances to Dis- trict and Village Officers	Accounts	1887 88						9 8	110 2	321 8	272 5	714 3
	Budget							10 5	113 5	320 8	263 4	708 2
	Revised							10 2	116 1	326 0	281 1	733 4
	Accounts	1888 89						9 9	117 8	322 9	280 8	731 4
Proper Charges Burma	Accounts	1887-88			87 1							87 1
	Budget				112 0							112 0
	Revised				108 0							108 0
	Accounts	1888 89			103 6							103 6
Other Charges	Accounts	1887 88	13 5					1 5		1 4		16 4
	Budget		16 4					2 7		1 5		20 6
	Revised		16 6					1		1 7		18 4
	Accounts	1888-89	16 2					8		1 7		18 7
TOTAL	Accounts	1887 88	52 6	152 3	276 7	91 5	340 6	785 2	339 7	786 3	658 6	3 486 5
	Budget		57 1	179 4	311 0	98 8	359 0	819 5	373 4	820 1	664 5	3 682 8
	Revised		56 5	154 5	290 9	94 8	350 7	770 0	361 1	787 4	672 0	3 537 9
	Accounts	1888 89	56 0	147 8	281 5	94 6	351 3	765 1	362 6	785 4	668 8	3 513 1
England			Sterling	Ex- change	Total	Total including Eng- land						
	Accounts	1887 88	1	1	2			Accounts	1887-88		3 486 7	
	Budget		9	4	13			Budget			3 684 1	
	Revised		7	3	10			Revised			3 538 9	
	Accounts	1888 89	6	3	9			Accounts	1888 89		3 514 0	

30 The Charges for District Administration were small in the Central Provinces owing mainly to a portion of the Patwari expenditure remaining undrawn at the close of the year, and in a minor degree to absences on leave. The Burma budget provided for the revised cost of the Commission, with effect from

Section A.—DIRECT DEMANDS ON THE REVENUE—continued

3.—Land Revenue—continued

the beginning of the official year, but the scheme was not introduced till December 1888. The Bengal budget was too high. In the North Western Provinces and Oudh this head now includes the charges of village accountants (putwaris) attached to the Tarai and Bhabar Government estates, formerly entered under *Management of Government estates*. The savings occur chiefly in 'Subdivisional offices' and 'Kanungo establishments'. In the Punjab the Kanungo establishment since 1887-88 is being gradually brought up to the sanctioned scale and a general increase has arisen in other items. In the Madras budget a sum of 34 2 was entered for revision of Revenue establishments and regrading of tehsildars but these changes were not carried out. Of the difference between budget and actuals in Bombay about 2.2 comprises charges connected with the Khoti Settlement officer which, though estimated under this head have been taken in the actuals under Survey and Settlement. Of the balance about 3.3 is due to the suspension of the Commissioner Central Division and various leave vacancies, and the remainder to savings in travelling allowances and in petty construction and repair.

31. The expenses of *Survey and Settlement* are composed partly of professional survey charges and partly of district settlement charges as noted below. The professional survey charges represent the amount payable by the Provincial Governments on account of work done for them by the Survey Department. In the present instance the work performed was less than had been contemplated in the budget the principal differences being in the Central Provinces, Burma, and in the North Western Provinces and Oudh. In Madras various reductions have been effected since last year. The excess over 1887-88 in Bombay occurs almost entirely in laying out boundary marks in Sind. As compared with the budget the actuals of 1888-89 shew a large saving in salaries and smaller savings in supplies and contingencies. As regards district settlement charges the saving in the Central Provinces accrued from the permanent establishment not being fully entertained and from economies in field establishments and contingencies in the North Western Provinces and Oudh from the closing of settlement operations in some districts, and in the Punjab from certain settlements having been commenced later than originally arranged. The Bengal budget was too high. The Bombay payments were small in 1887-88 owing to the absence on furlough of the Survey and Settlement Commissioner. The excess over budget in 1888-89 is caused mainly by the transfer to this head of the Khoti Settlement Officer as noted above.

			India	Central Provinces	Burma	Assam	Bengal	N. W. Provinces	Punjab	Madras	Bombay	TOTAL
Professional Survey charges	Accounts	1887-88	16 7	13 1	2 7	11 1	5 9	34 7	5 1	70 6	84 0	266 7
	Budget		10 7	18 0	23 9	1 8	17 2	1 9	4 2	1 3	3 6	91 2
	Revised	1888-89	10 7	10 6	18 4	11 3	18 3	1 3	4 1	70	91 2	252 1
	Accounts		10 7	10 9	18 3	11 2	18 1	0 2	3 5	69 1	89 9	52
District Settlement charges	Accounts	1887-88	1 3	25 6	5 4	4 0	8 6	45 6	4 0	9 1	4 4	166
	Budget		3 8	45 8	5 2	3 9	12 4	6 6	10 3	31 1	5 5	214 5
	Revised	1888-89	2 6	30 9	4 6	3 3	8 4	44 7	5 7	31 1	7 5	182 5
	Accounts		2 4	31 3	4 2	3 1	8 9	40 1	5 1	3 1	7 8	190

32. The increased charge in Burma for *Land Records and Agriculture* is due to payments having been made in 1888-89 for the whole year whereas in 1887-88 they were for a few months only. On the other hand, the large expenditure in Bengal during 1887-88 included special items as noticed in last year report. The head *Management of Government Estates* has diminished in the North Western Province and Oudh in consequence of the transfer to charges of district administration mentioned above. Apart from this transfer, the accounts shew general savings under contingencies. The 6 shewn under India as *Commission on collections* represents payments connected with the Pachotra Fund in Ajmer now treated as a Service charge. The saving in Burma arose out of the postponement of revenue mentioned in para 13 and in Assam the budget was too high. The Punjab budget for *Allowances District and Village Officers* was insufficient, and during the year additional Patwari schools were created in consequence of new settlements having been commenced. In Bombay the excess is caused by the transfer to this head of charges of the village cess fund from 20—Police. As regards *Upper Burma charges* the excess over 1887-88 is due to extension of the regular administration as the country became more settled, to larger commission on revenue collections which have increased and to the continued operations of the Settlement Survey at Mandalay. The budget was not reached as the scheme for regular administration of the country was not introduced till late in the year and various savings were effected in connection with the Mandalay survey and other expenditure. The head *Other Charges* in India includes the cost of revenue collections in stations on the North West Frontier, and the rise in 1888-89 as compared with the previous year is almost wholly in collecting the Quetta Assigned Revenue. The charge in the North Western Provinces and Oudh includes the purchase of estates under the Jhansi Encumbered Estates Act. These payments were 18 less than the estimate and there was a further saving of 6 from stoppage of compensation to junior civilians in those Provinces. The Madras payments refer to the Income Commission.

Section A.—DIRECT DEMANDS ON THE REVENUE—continued

1887-88 Accounts		4.—Opium.	Budget.	1888 89. Revised.	Accounts
BENGAL—					
50 4	Behar Agency Establishment and Contingencies		53.9	54.2	54.3
1 081 7	" Cultivation and Manufacturing charges		2,219.5	1,224.7	1,190.3
75.7	Benares Agency Establishment and Contingencies		85.6	73.3	70.4
1 208.9	" Cultivation and Manufacturing charges		1,187.3	1,287.4	1,272.8
2.8	Other charges		3.7	3.1	2.0
1 3	India		1.3	4.3	1.4
2 5	Bombay		2.5	2.6	2.6
2 423.3		TOTAL	2 553.8	2 647.3	2,596 8
9	England		6	8	7
4	Exchange		3	4	4
2 424 6		TOTAL	2 554 7	2 648 5	2 597.9

33 The charges on account of establishment and contingencies of the Behar and Benares Agencies aggregate 126 1 for the accounts of 1887 88 and 139 5, 127 7 and 126.7 for the budget, revised and accounts of 1888 89 respectively The budget was rather high, but otherwise the fluctuations do not call for special notice

34 The *Cultivation and Manufacturing charges* in the Behar and Benares Agencies may be divided under four heads namely, (1) Advances to cultivators (2) Final payments to cultivators on delivery of the crude drug (3) Manufacturing charges, and (4) Miscellaneous The amount under each head is given in the following statement The advances in 1888 89 were less by 114.2 than those of the previous year the same under cultivation having been reduced On the other hand the payments in 1888 89 on settlement accounts with cultivators in respect of the previous year's crop amounted to 284.7 more than the corresponding sums in the accounts of 1887 88 The payments on this account in 1887 88 referred to the produce of 1886 87 which was comparatively poor The manufacturing charges in 1888 89 exceeded those of the previous year by 5.9, which is doubtless due to the larger quantity of the drug to be dealt with The miscellaneous charges comprise payments for leaves trash and timber transit and weightment charges and eight and the difference in the expenditure of the two years is spread over numerous items The totals fell short of the Behar Budget owing to unseasonable weather while in Benares, the estimate was too low

		Advances to Cultivators	Final pay- ments on delivery of the crude drug	Manufacturing Charges	Miscellaneous.	TOTAL
1887 88						
Behar		361 0	648 1	6 4	66 2	1 081 7
Benares		233 2	917 7	17 2	40 8	1 208 9
	TOTAL	594 2	1 565 8	23 6	107 0	2 290 6
1888 89						
Behar		298 1	828 0	10 6	53 6	1 190 3
Benares		181 9	1 022 5	18 9	49 5	1 272 8
	TOTAL	480 0	1 850 5	29 5	103 1	2 463 1

5—Salt.

		India	Burma	Bengal	Madras	Bombay	TOTAL
Establishment and contingencies	Accounts 1887 88	85 8	2	1 2	118 4	105 7	311 3
	Budget	88 9	3	1 2	134 5	110 1	335 0
	Revised	87 5	3	2 2	130 0	102 6	322 6
	Accounts 1888 89	83 2	2	2 1	134 1	102 9	322 5
Manufacture and excavation	Accounts 1887 88	32 4					32 4
	Budget	48 9					48 9
	Revised	40 0					40 0
	Accounts 1888 89	38 1					38 1

Section A.—DIRECT DEMANDS ON THE REVENUE—continued

5—Salt—continued

			India.	Burma	Bengal	Madras	Bombay	TOTAL
Purchase and freight	Accounts	1887-88	.			14.4	52.5	66.9
	Budget					17.0	49.9	66.9
	Revised	1888-89				20.0	39.2	59.2
	Accounts					15.1	36.9	52.0
Total India	Accounts	1887-88	118.2	2	12	132.8	158.2	410.6
	Budget		137.8	3	12	151.5	160.0	450.8
	Revised	1888-89	127.5	3	2.2	150.0	141.8	421.8
	Accounts		121.3	2	2.1	149.2	139.8	412.6
			Sterling	Ex change	Total			
England	Accounts	1887-88	1		1	Grand Total including England	Accounts	1887-88
	Budget		1		1		Budget	
	Revised	1888-89	3	1	4		Revised	1888-89
	Accounts		3	1	4		Accounts	
						Accounts	1887-88	410.7
						Budget		450.9
						Revised	1888-89	422.2
						Accounts		413.0

35 As stated in last year's report, reductions have been carried out in India under *Establishment and contingencies*, which explains the savings apparent in the above figures. Of the increase in Madras, as compared with 1887-88 about 1.7 is due to additions to the number of Assistant Inspectors 3.5 to the establishment of preventive establishment in Orissa the establishment of new factories in Madras and the extension of the tree tapping system 2.0 to temporary establishments and 6.0 to construction of new factories. The remainder of the increase is in contingencies. The Bombay Budget was too high in addition to which various economies were effected during the year. As regards *Manufacture and Excavation* season was unfavourable for operations at the Sambhur Lake and at Pachbadra while stocks being low at the Mayo mines the manufacture there was kept down. The Madras estimate for *Purchase and freight* was rather high and the Bombay budget was very much so in consideration of the fact that the stock was fully replenished by the exceptional purchases in 1886-87 and 1887-88.

6—Stamps

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL						
Superintendence Establishment and Contingencies	{	Accounts	1887-88			3	73	12	13	20	52	173						
		Budget			3	75	12	13	18	50	171							
		Revised	1888-89			3	75	12	13	19	49	171						
		Accounts			3	71	11	13	19	49	166							
Stamps including discount	{	Court fee Stamps.	Accounts	1887-88	4	7	9	143	1	35	38	35	272					
			Budget		4	8	8	141	1	36	38	35	271					
			Revised	1888-89	4	8	8	121	1	38	39	34	253					
			Accounts		4	8	9	116	2	38	39	34	250					
	{	Other Stamps	Accounts	1887-88	11	16	11	84	61	62	96	68	415					
			Budget		10	16	11	78	55	56	92	65	389					
			Revised	1888-89	11	17	13	78	54	63	103	69	414					
			Accounts		11	18	13	89	59	63	101	69	429					
	{	Stamps supplied from Central stores	Accounts	1887-88	—45 0	24	9	14	186	100	65	52						
			Budget		—47 6	29	7	16	191	102	68	63						
			Revised	1888-89	—51 5	24	(a) 14	18	200	113	81	65						
			Accounts		—49 7	29	12	14	218	105	63	56						
{	Super Burma charges.	Accounts	1887-88			3						3						
		Budget			4							4						
		Revised	1888-89			5						5						
		Accounts			4							4						
{	TOTAL	Accounts	1887-88	—43 5	40	30	32	486	174	175	154	207	863					
		Budget		—46 2	45	30	33	485	170	173	148	213	835					
		Revised	1888-89	—50 0	41	40	35	474	180	195	161	217	843					
		Accounts		—48 2	47	37	32	494	177	177	159	208	849					
{	England	Accounts	1887-88	54 3	22 8	77 1	Total including England	{	Accounts	1887-88	Budget	1888-89	Revised	Accounts	1887-88	163 4		
		Budget		64 4	27 1	91 5											175 0	
		Revised		48 0	22 3	70 3												154 6
		Accounts		47 3	22 0	69 3													154 2

Section A—DIRECT DEMANDS ON THE REVENUE—continued

6—Stamps—continued

36 The actuals have followed the Budget closely except in *Bengal* and *Madras*, where the charges on account of Court fee and other stamps have fluctuated with the sale proceeds of stamps. The charge in *Bengal* for stamps supplied from central stores was larger than anticipated in the Budget, partly in consequence of larger indents, but partly also because the price has been raised in order to cover loss by exchange. This excess in Bengal explains the corresponding difference between the budget and actuals in India against the same head.

37 In *England* the estimate was prepared in the absence of sufficient information from India and proved too high.

7—Excise

1887-88 Accounts	CHARGES OF COLLECTION—	Budget	1888-89 Revised	Accounts
1 1	India	1 4	1 9	1 8
7 1	Central Provinces	7 2	7 8	7 2
2 1	Burma	3 2	2 2	2 2
5	Assam	5	5	5
42 7	Bengal	44 5	44 8	43 4
11 3	N W Provinces and Oudh	11 9	11 4	11 5
5 6	Punjab	5 7	5 8	5 5
26 9	Madras	23 5	30 0	32 9
29 8	Bombay	29 7	33 2	32 8
127 1	TOTAL	127 6	137 6	137 8
	England	1	2	1
	Exchange		1	
127 1	TOTAL	127 7	137 9	137 9

38 The first prominent difference is in *Burma* where the Budget for Upper Burma proved too high. The saving in *Bengal* was in travelling allowances and supplies and services. The *Madras* budget was too low the combined charges on account of salt and excise having been inaccurately divided between the two heads. Apart from this mistake there was an actual increase of expenditure as no offer could be obtained for the Mangalore Taluk farm owing to the belief that the increase in the tapping fees would lead to a strike among the toddy drawers and the Government was therefore obliged to arrange for the purchase of unexcised liquor. The *Bombay* excess is attributed to the entertainment of additional distillery establishments at Kaira, Panch Mahals, Kolaba and Khandesh, and to the charges for supplies and services having been greater than was anticipated.

8—Provincial Rates

1887-88 Accounts	ESTABLISHMENT AND OTHER CHARGES—	Budget	1888-89 Revised	Accounts
4 2	Burma	4 6	4 3	3 3
4	Assam	4	4	3
35 2	Bengal	29 6	33 5	32 3
7	N W Provinces and Oudh	7	7	7
16 8	Punjab	17 0	18 1	18 1
4 8	Bombay	5 3	5 0	4 7
62 1	TOTAL	57 6	62 0	59 4

39 The apparent saving in *Burma* in 1888-89 is mainly due to postponement of the revenue collections in the Akyab District, whereby the commission payable thereon was not drawn during the year. The *Bengal* budget was framed before the additional establishments required in that Province were sanctioned and although provision for the extra charge was made in the revised estimate, it was not fully spent.

9—Customs

		Burma	Bengal	Madras	Bombay	TOTAL
Charges at the Principal Ports of Rangoon Calcutta, Madras Bombay	Accounts 1887-88	10 2	49 0	6 0	31 4	96 6
	Budget	10 3	49 8	6 0	33 0	99 1
	Revised	10 1	49 0	6 0	31 7	96 8
	Accounts 1888-89	10 0	48 4	6 1	31 7	96 2

Section A.—DIRECT DEMANDS ON THE REVENUE—continued

9—Customs—continued

			Burma	Bengal	Madras	Bombay	TOTAL
Charges at other Ports	Accounts	1887 88	6 8	4 1	10 1	17 3	39 3
	Budget		7 0	4 1	10 3	18 0	39 4
	Revised		6 6	4 0	10 3	17 0	37 9
	Accounts	1888 89	6 6	4 0	10 2	16 7	37 5
TOTAL	Accounts	1887 88	17 0	53 1	16 1	48 7	134 9
	Budget		17 3	53 9	16 3	51 0	138 5
	Revised		16 7	53 0	16 3	48 7	134 7
	Accounts	1888 89	16 6	52 4	16 3	48 4	133 7

			Sterling	Exchange	Total			
England	Accounts	1887 88				Grand Total including England	Accounts	1887 88
	Budget						Budget	
	Revised		1		1		Revised	
	Accounts	1888 89	1	1	2		Accounts	1888 89
								134 9
								138 5
								134 8
								133 9

40 There has been some reduction of establishments in *Burma* and in *Bombay* the scale of travelling and tentage allowances has been diminished. In other respects the fluctuations are normal.

1887 88
Accounts

10—Assessed Taxes

Budget

1888-89
Revised

Accounts

1	India			
1	Central Provinces	1	1	
	Burma	1 4	1 8	1 5
2	Assam	2	1	1
15 1	Bengal	14 4	15 7	15 0
1 8	N W Provinces and Oudh	2 0	1 8	1 8
1 4	Punjab	1 7	2 0	1 8
3 4	Madras	2 0	1 7	1 6
6 6	Bombay	5 5	5 2	5 3
28 7	TOTAL	27 3	28 4	27 1

41 There were no charges on this account in *Burma* during 1887 88 as the Income Tax Act was only extended to Lower Burma from 1888 89. In *Bengal* additional charges were sanctioned after the Budget had been framed. In *Madras* and *Bombay* the expenditure has been reduced since 1887 88.

11—Forest Expenditure

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
General Direction	Accounts	1887 88	5 2									5 2
	Budget		5 3									5 8
	Revised		5 2									5 2
	Accounts	1888 89	5 0									5 0
Inservancy and Works — Timber and other Produce removed from the Forests by Government Agency	Accounts	1887 88	6 4	6 3	59 5	4	4 4	28 7	25 3	16 3	82 6	229 9
	Budget		4 6	21 5	50 4		4 3	23 4	21 3	20 7	73 4	219 6
	Revised		8 7	7 1	66 7	1	3 5	26 1	18 1	17 3	55 2	202 8
	Accounts	1888 89	6 7	7 6	69 4	1	4 1	26 8	20 0	17 5	55 5	207 7
Timber and other Produce removed from the Forests by Consumers or Purchasers	Accounts	1887 88	1	15 3	9	8	4 2	3 8	2	6 9	3 1	35 3
	Budget		1	8 3	10	9	4 1	4 4	3	8 4	3 1	30 6
	Revised		1	9 3	9	10	3 6	4 4	3	7 0	3 3	29 9
	Accounts	1888 89	1	9 1	7	10	3 7	4 0	2	7 5	3 1	29 4
Other Charges	Accounts	1887 88	5 8	8 8	15 8	6 6	8 7	20 8	11 9	33 0	22 0	133 4
	Budget		4 4	8 5	18 8	7 8	12 2	25 6	14 9	41 1	28 3	161 6
	Revised		4 6	18 1	27 3	6 9	11 2	26 0	14 0	41 9	28 0	178 0
	Accounts	1888 89	4 4	14 2	24 3	6 1	8 8	23 4	10 3	41 2	26 6	159 3
Establishment	Accounts	1887 88	11 6	24 8	27 1	14 1	21 7	29 6	30 2	56 5	85 8	301 4
	Budget		12 4	37 4	29 8	14 3	23 2	29 2	31 7	60 5	85 5	340
	Revised		10 8	37 6	28 9	13 8	20 6	30 5	29 5	56 3	84 9	313 9
	Accounts	1888 89	11 3	35 9	28 4	13 7	21 0	30 1	28 9	55 4	83 9	308 6

Section A.—DIRECT DEMANDS ON THE REVENUE—continued

II — Forest Expenditure—continued

			Ind a	Central P ov inces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Upper Burma	Accounts	1887 88			12 1							12
	Budget				26 0							26
	Revised				78 0							78
	Accounts	1888-89			78 5							78
TOTAL	Accounts	1887 88	29 1	55 2	115 4	21 9	39 0	82 9	67 6	112 7	193.5	717
	Budget		27 3	75 7	126 0	23 0	43 8	82 6	68 2	130 7	190.3	767
	Revised		29.4	72 1	201 8	21 8	38 9	87 0	61 9	122 5	171.4	806
	Accounts	1888 89	27.5	66 8	201 3	20 9	37 6	84.3	59.4	121 6	169.1	788
			Str ling	Ex chang	LI AL							
England	Accounts	1887 88	1 8	7	2 5							
	Budget		2 1	9	3 0							
	Revised		2 4	1 1	3 5							
	Accounts	1888-89	2 4	1 1	3 5							
						Total	including			Accounts	1887-88	719
										Budget		770
										Revised		810
										Accounts	1888-89.	792

42 The *India* charges for conservancy and works exceeded the budget in Coorg and the Andama where the operations had to be expanded. This increase of expenditure was counterbalanced by increased revenue as noted in paragraph 24. In the *Central Provinces* expenditure amounting to 6,2 now treated as establishment, was in 1887 88 regarded as appertaining to timber removed by purchasers. As from this change of classification the accounts of 1888 89 disclose a large addition to the permanent establishment, together with new charges aggregating 4,0 on account of Forest surveys. The cost of the surveys was not entered in the budget but on the other hand savings were effected in the estimate of the head 'Timber removed by Government agency'. The grant for establishments also was fully expended, as qualified persons could not be found for the better paid appointments. As stated in paragraph 24 forest operations in *Burma* were carried out on a larger scale than was possible in 1887 88 or contemplated in the budget, the enhanced expenditure being covered by improved revenue. The excess expenditure in Lower Burma occurred in commission to contractors in forming and clearing plantations, in forest surveys and drift collections. The *Upper Burma* figures include 53 4 paid to the Bombay Burma Trading Corporation, Limited in respect of their claims upon the former Government for expenses incurred since the annexation. About 2 8 was paid for elephants and other live stock and buildings but 2,4 was saved under Demarcation improvements and extensions. In *Assam* the actuals fell below the budget, as much of the demarcation work was paid for in kind by free grants of forest produce. The working plans were also curtailed in consequence of difficulty in obtaining local labour. In *Bengal* savings were effected under the head 'Other charges' by diminishing road work in Singhbhum when it was found that timber would not be required to the extent anticipated, and by giving up the project of leasing forests in Chota Nagpur. The charge for establishment was small chiefly on account of absence on leave. The *North Western Provinces and Oudh* budget for 'Timber removed by Government agency' was insufficient. Under 'Other charges' various economies were carried out in the matter of road making, erection of rest houses, surveys, demarcation, plantations and fire protection. The grant for establishments was exceeded mainly by the appointment of an additional Assistant Conservator. The *Punjab* saving under 'Timber removed by Government agency' is connected with the cessation of boxwood operations and the curtailment of work in timber and fuel. The difference under 'Other charges' is due to the irrigation channels at Changr Manga not having been constructed, and under 'Establishment' to absences on leave and deputation. The *Madras* budget was too high, and was accordingly reduced in the revised. The large expenditure in 1888 89, as compared with 1887 88, is caused (1) by extensions in South Canara, for which additional revenue is expected, (2) by the purchase of tramway plant for North Arcot, Nellore and South Coimbatore and (3) by the new charge for forest surveys. Nearly all the saving in *Bombay* in conservancy and works arose out of the Railway authorities having cancelled their indent for fuel as stated in paragraph 24. The budget apparently did not make sufficient allowance for deductions on account of clothing.

43 As regards the expenditure in *England*, the cost of the continental tour of the Forest student was larger than the estimate.

Section A—DIRECT DEMANDS ON THE REVENUE—concluded
12—Registration

			India	Central Pro vinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
superintendence	Accounts	1887-88		1 2		2	6 6	1 4	2 0	3 5	4 3	19 2
	Budget			1 4		2	6 1	1 6	1 9	3 5	4 0	18 7
	Revised	1888-89		1 5		2	6 2	1 7	2 2	3 5	3 8	19 1
	Accounts			1 5		2	6 0	1 5	2 0	3 6	3 6	18 4
District Charges	Accounts	1887-88	7	3 0	1 4	2 0	51 2	17 0	9 0	58 6	24 2	168 0
	Budget		6	2 9	1 6	2 2	50 9	17 4	8 6	61 2	23 3	168 7
	Revised	1888-89	6	2 9	1 5	2 0	52 3	17 5	3	61 7	24 7	172 5
	Accounts		6	2 8	1 5	2 0	54 0	18 0	9 3	61 9	25 1	175 2
per Burma	Accounts	1887-88			1							1
	Budget				1							1
	Revised	1888-89			1							1
	Accounts				1							1
TOTAL	Accounts	1887-88	7	4 2	1 5	2 2	57 8	19 3	11 0	62 1	28 5	187 3
	Budget		6	4 3	1 7	2 4	57 0	19 0	10 5	61 7	27 3	187 5
	Revised	1888-89	6	4 4	1 6	2 2	58 5	19 2	11 5	65 2	28 5	191 7
	Accounts		6	4 3	1 6	2 2	60 0	19 5	11 3	65 5	28 7	193 7

44 The saving in Bombay under *superintendence* has been obtained by abolishing the office of Branch spector General in Sind, and by reducing the scale of travelling allowance. The rise in *District charges* in Bengal and Bombay represents increased commission paid on increased collections, while, in Madras it consists largely of arrear charges.

Section B.—INTEREST

1887-88
Accounts

746,6

RECEIPTS

Budget

656,3

1888-89

Revised

838,8

Accounts.

841,8

45 The interest realised during 1888 89 exceeds the accounts of the previous year and t budget by 95,2 and 185,5 respectively, principally by the investment of large surplus balance in England, where the interest obtainable was also unusually high

XII — Interest

			Ind a	Central Prov ince	Jurma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL		
On Loans to Native States	Accounts	1887 88	1,4							23		3		
	Budget		1 3							8		2		
	Revised		1 5							8		2		
	Accounts	1888 89	1 7							8		2		
To Presidency Cor porations	Accounts	1887 88					96 7			13 2	172 3	282		
	Budget						91 2			16 2	182 6	290		
	Revised						91 9			15 8	186 7	294		
	Accounts	1888 89					92 0			15 7	182 6	290		
To Municipal and other Public Corporations	Accounts	1887 88	6	4	2,4	1	1	7	10 0	9	6 6	21		
	Budget		6	2	2 4	1	1	6	10 4	9	12 7	28		
	Revised		6	2	2 5	1	1	6	10 5	9	8 1	23		
	Accounts	1888 89	2 3	2	2 6	1	1	6	11 2	9	8 1	26		
To Landholders and other Notabilities	Accounts	1887 88	7	4				1 5	1 9	3 2	2,4	9		
	Budget		1 2	4				1 1	2 4	1 6	7 1	13		
	Revised		3 8	4				1 2	1 8	1 6	2 2	11		
	Accounts	1888 89	3 6	4				1 1	1 9	1 7	2 2	10		
On Advances to cul tivators and advan ces under Special Laws	Accounts	1887 88	2	3			2,4	8 6	6 2	4	8 9	27		
	Budget		1	4			1 3	8 0	6 9	6		17		
	Revised		1	4	1		4 7	7 7	6 9	6	5,4	25		
	Accounts	1888 89	2	5	1		2 3	7 6	7 1	7	5 3	23		
On Currency Invest ment	Accounts	1887 88	250 1									250		
	Budget		2 0 3									250		
	Revised		245 7									245		
	Accounts	1888 89	245 8									245		
On Securities of Pro vincial Funds	Accounts	1887 88		4		1	1 4	3,4	7	8 1	6 3	20		
	Budget			4		1	1,4	3 2	8	9 0	6 1	21		
	Revised			4		1	1 4	2,9	9	9 2	6 2	21		
	Accounts	1888-89		4			1 3	2 5	8	9 0	6 3	20		
On Arrears of Reve nue	Accounts	1887-88	2			3	10,4			3 5	3	14		
	Budget		1			2	9 8			2 3	3	12		
	Revised		2			2	10 7			2 8	3	14		
	Accounts	1888 89	2				11 3			2 9	2	14		
On Overdrawn Capital of Guaranteed Railways	Accounts	1887-88	21 9									21		
	Budget		5 0									5		
	Revised		3 8									3		
	Accounts	1888-89	3 1								3	3		
Other Items	Accounts	1887 88	4				1	1		3	3	1		
	Budget		5				2	1		3	2	1		
	Revised		1 1				2	1		4	2	2		
	Accounts	1888 89	3 5				5	1		5	5	5		
TOTAL	Accounts	1887 88	275 5	1 5	2,4	5	111 1	14 3	18 8	31 7	197 1	652,4		
	Budget		259 1	1,4	2,4	4	104 6	13 0	20 5	31 7	209 0	642		
	Revised		256 8	1 4	2 6	4	109,0	12 5	20 1	32 1	209,1	644,0		
	Accounts	1888-89	260 4	1 5	2 7	1	107 5	11 9	21 0	32 7	205,5	643		
			Sterling		Exchange		Total							
England—Investment of Cash Balances &c	Accounts	1887 88	66 0		27 7	97 7	Total including England						746,0	
	Budget		10 0		4 2	14 2								656,0
	Revised		133 0		61 8	838								
	Accounts	1888 89	135 5		63 0										841,8

46 The interest on *Loans to Native States* obtained in 1888 89 by Madras was low owing to repayment of amounts due by the Mysore Government and the Ramnad Zemindary The recoveries in 1887

Section B—INTEREST—continued.

and the loan to the Calcutta Municipality. The increased receipts in 1888-89 in the other two Presidencies arise out of the additional loans taken by the Madras Harbour Trust and the Bombay Port Trust respectively, but the Bombay Revised was too high. As regards *Municipalities and other Corporations* the amounts due on account of the Mhow Waterworks were omitted from the India Budget, and in the Punjab the actuals include a portion of the interest relating to the Simla Town Hall which should have been paid in 1887-88. The Bombay Estimates under this and the next head included amounts for which the corresponding actuals have been entered under *Interest on advances to Cultivators*. The large sum credited in India under *Interest on Loans to Landholders, &c.*, represents arrears recovered in Ajmere, and the small sum credited in respect of the *Currency Investment* is owing partly to a change in the investment, by which interest which otherwise would have been received in 1888-89 was not realised till the following year, and partly to the security reserve having been reduced by 50 0 for about nine months of the year. The *interest on securities of Provincial Funds* in the North Western Provinces and Oudh was reduced by cancelling the securities belonging to the Benares College and the actuals in 1888-89 under *Other items* in India were enlarged by a special recovery connected with certain temporary loans. Owing to the favorable state of the money market, the loan required in *England* for the purchase of the property of the Oudh and Rohilkhand Railway Company was issued in anticipation in May, and a large proportion was paid in full. Owing to this and other causes the Cash balance was abnormally large during the last eight months of 1888, and the surplus became available for investment. The rate of interest obtainable during that period was also unusually high, and these two circumstances combined to produce the large credit in 1888-89.

47 The balances under Loans to Municipalities &c have in the last six years stood as follows. The column headed 31st March 1889 includes 1 182 9 advanced under the new Provincial Loan Scheme as explained on page 120. The amount of interest paid in 1888-89 by the Local Governments to the Government of India on account of these advances aggregated 47,4, while the actual sum realized by them and credited to Provincial Revenues amounted to 54 7.

DESCRIPTION OF LOANS	31st March 1884	31st March 1885	31st March 1886	31st March 1887	31st March 1888	31st March 1889
Native States	1 146 2	1 071 1	992 9	101 6	66 0	37 5
Advances for Ceylon cable		9 2	7 4	5 5	3 7	1 9
Advances under Special Laws						121 2
Advances to Cultivators						310 4
Presidency Corporations including Port Trusts &c	5 333 9	5 470 1	5 568 5	6 391 2	6 865 7	7 463 8
District Municipalities	405 9	381 9	375 4	369 6	356 3	343 1
Port Funds			4 4	4 8	8 0	7 2
Landholders and others	607 3	572 9	458 4	370 9	300 7	226 3
Local Fund Committees	100 3	64 3	59 8	140 4	180 5	203 5
	<u>7 593 6</u>	<u>7 569 5</u>	<u>7 466 8</u>	<u>7 384 0</u>	<u>7 780 9</u>	<u>8 714 8</u>
Interest received	<u>*359 1</u>	<u>324 2</u>	<u>328 5</u>	<u>298 7</u>	<u>328 9</u>	<u>353 4</u>
Percentage reckoned on balance at end of year	4 729	4 282	4 4	4 045	4 227	4 055

* Excluding Bombay arrears 130,0.

Section B — INTEREST

1887-88 Accounts		Budget	1888-89. Revised	Accounts
5,441,8	EXPENDITURE	4,508,4	4,701,2	4,712,2
48 It is necessary in the first instance to ascertain the amount of Loans raised or discharged during the year, and the following figures supply these particulars for 1887-88 and 1888-89 —				
1887-88 Accounts.		Budget	1888-89 Revised	Accounts
	INDIA—			
5,505,3	Debt incurred	3,001,5	4,632,6	4,637,5
69,5	Debt discharged	30	1,855,1	1,848,7
<u>+5,435,8</u>	NET IN INDIA	<u>+2,998,5</u>	<u>+2,777,5</u>	<u>+2,788,8</u>
	ENGLAND—			
	Debt incurred—			
	at 3½ per cent		4,030,7	4,030,7
	at 3 per cent		7,206,5	7,206,5
	Debenture and Debenture stock		3,415,0	3,415,0
	TOTAL INCURRED		<u>14,652,2</u>	<u>14,652,2</u>
	Debt discharged—			
	at 5 per cent			
	at 4 per cent		3,730,7	3,667,6
	TOTAL DISCHARGED		<u>3,730,7</u>	<u>3,667,6</u>
	NET IN ENGLAND		<u>+10,921,5</u>	<u>+10,984,6</u>
<u>+5,435,8</u>	NET IN INDIA AND ENGLAND	<u>+2,998,5</u>	<u>+13,699,0</u>	<u>+13,773,4*</u>

* The above amounts are exclusive of 911 comprising 821 charged to Railways on account of Sinking Funds of East Indian, Eastern Bengal and Sind, Punjab and Delhi Railways and 90 to Discount Sinking Fund.

49 As regards the *India* account the loan raised during the year was 3,000,000 as proposed in the budget, but in addition to it operations were undertaken for discharging the 4½ per cent loan of 1870 and the stock notes in circulation. The greater portion of this discharge was effected by transfer into the 4 per cent loans of 1865 and 1842-43 the amounts actually paid in cash during the year being 210,000 and 1,700,000 respectively. The difference between the budget and actuals under debt incurred is due to these two operations the increase of the 4 per cent debt caused thereby being 1,635,400. As regards the debt discharged, the budget provided 300,000 for the payment of Government promissory notes on which the interest had ceased, and of debentures of the Nagpur-Raipur Railway. The actual payments on these accounts amounted to 1,600,000 or 1,400,000 less than the estimate. The amount discharged on account of the 4½ per cent loan of 1870 and stock notes was 1,847,100, of which 1,635,400 was effected by conversion into 4 per cent debt as stated above, 211,700 being actually paid off.

50 In *England* the amount (4,030,700) entered as debt incurred represents the 3½ per cent stock which was issued for discharge of a like amount of 4 per cent India stock. The sum of 7,206,500 is 3 per cent stock raised for the purchase of the property of the Oudh and Rohilkhund Railway Company, and for the discharge of such of the debentures of that Company as fell due in the year 1888 before the date of the purchase. The amount actually received on account of this stock was 6,921,000 the balance being discount. The third sum of 3,415,000 includes the debentures and debenture stock of the Oudh and Rohilkhund Railway for which the Secretary of State incurred liability on the purchase of the property of that Company. The debt discharged (3,667,600) is the amount paid on account of the India 4 per cent stock mentioned above as having been discharged during the year. These transactions were not provided for in the budget. Those connected with the purchase of the Oudh and Rohilkhund Railway could not be so entered, as the nature of the offer to be made to the Company has not been settled at the time.

Section B—INTEREST—continued.

13—Interest on Ordinary Debt.

51 A Statement analysing this charge may be given as follows —

1887-88 Accounts	Rate	DEBT IN INDIA ON 31ST MARCH 1888	Principal	Interest	Budget	1888-89. Revised	Accounts
990 0	4½		23 289 6	1 048 1	1 042 7	1 069 1	1 080 3
2 803 4	4	*	74 395 9	2 975 8	3 013 6	2 994 3	2,997 0
1 2	3½		52 2	1 8	1 8	1 8	1 6
6,1	Provincial		141 3	5 7	5 7	5 7	6 2
6 0	Stock Notes		161 2	6 4	6 3	6 4	5 7
3 806 7		TOTAL	98 040 2	4 037 8	4 070 1	4 077 3	4 090 8
7	Interest on Loans in course of discharge				8	10 0	9 8
43 4	Discount on new Loans and Miscellaneous				74 3	7 0	6 8
3 850 8		TOTAL INTEREST PAID IN INDIA			4 145 2	4 094 3	4 107 4
3 917 3	England				3 143 1	3 293 9	3 293 8
1 646 1	Exchange				1 320 1	1 531 6	1 532 6
5 563 4		TOTAL INTEREST PAID IN ENGLAND			4 463 2	4 825 5	4 826 4
9 414 2		GRAND TOTAL			8 608 4	8 919 8	8 933 8
Divided into—							
5 054 8	Interest on ordinary Debt				4 075 4	4 264 5	4 274 8
4 359 4	Interest on debt for Railways and Irrigation Works				4 533 0	4 655 3	4 659 0

52 As explained in the last report the interest on both the 4½ and 4 per cent loans had not been fully paid in 1887-88. The arrears thus left amounted to about 54,9 on account of the 4½ per cent debt and were paid in 1888-89. Deducting this sum from the total payments of 1,080,3 entered above, the ordinary payments of 1888-89 come to 1,025,4 against a budget provision of 1,042,7. This saving of 17,3 is connected chiefly with the discharge of the 4½ per cent loan of 1870 which reduced the interest payable at that rate. Due allowance was made for this change in the Revised, but the actual proved slightly higher chiefly in the interest on the 4½ per cent Loan of 1879. The additions which are made almost every year to the 4 per cent debt have naturally increased the interest payments on account of it. There was moreover at the close of 1887-88 a certain amount of interest remaining unclaimed as noticed in the report of that year. This unclaimed amount appears to have been drawn in 1888-89 but its effect is not apparent in the figures given above as the Gwalior Durbar drew 47,0 less than was due. The Revised has turned out well considering the uncertain character of these payments. The 9,8 entered against the head *Interest on Loans in course of discharge* includes payments after October 1888 on the 4½ per cent Loan of 1870 mentioned above. The small sum, as compared with the budget debited to *Discount on new Loans and Miscellaneous* owing to the Loan of 3,000,0 having been raised on more favourable terms than was anticipated.

53 Particulars are given below of the interest paid in *England*. As regards the *Interest not charged on Railways* the payments in 1887-88 were exceptionally high owing to special charges connected with the conversion of 4 per cent Stock into 3½ per cent Stock as explained in last year's report. The difference between the budget and actuals of 1888-89 is in the interest paid and not in the discount on new debt or in the commission allowed on further conversion of India 4 per cents into 3½ per cent Stock. The excess over budget is due entirely to the interest on the new debt which became necessary when it was determined to purchase the property of the Oudh and Rohilkund Railway company and on account of which no provision was made in the budget for the reasons explained in paragraph 50. As already explained this loan was raised in anticipation of the purchase being completed and the interest to date of purchase has been charged to this head, the later interest being debited to interest charged to Railways. This additional interest amounted to 120,7 but against it must be set two short payments aggregating 52,6 making a net difference of 68,1 as disclosed in the following figures. The first reduction is a sum of 42,4 which was included in the interest charged to Railways as it relates to the substitution of India Stock for a portion of the East Indian Railway Annuity. The second reduction is a sum of 10,2 entered in the budget as interest on temporary loans but such loans were not needed during the year. Of the increase in *Interest charged to Railways* 42,4 is due to the change of classification just mentioned, and the remainder of interest on the new debt raised for purchase of the Oudh and Rohilkund Railway. The difference in *Exchange* occurs partly from additional interest paid during the year as noticed above and partly from the rate having been lower than was anticipated in the budget.

Section B—INTEREST—concluded

13—Interest on Ordinary Debt—concluded

1887-88 Accounts		Budget	1888-89 Revised	Accounts
3 365 2	Interest not charged to Railways	2 593 9	2 662 0	2 662 0
4,414,1	Exchange	1 089 4	1 237 8	1,238,6
558 1	Interest charged to Railways	549 2	631 9	631 8
232 0	Exchange	230 7	293 8	294 0
5 563 4		4 463 2	4 825 5	4 826 4

TOTAL AS ABOVE

14.—Interest on other Obligations

			India.	Central Prov Inces	Burma	Assam	Bengal	N W P and O h	Punjab	Madras	Bombay	TOTAL
On Special Loans	Accounts	1887 88	71 9					8			4 5	77 2
	Budget		75 1					8			4 6	80 5
	Revised	1888 89	78 3					8			4 6	83 7
	Accounts		80 8					8			4 3	85 0
Treasury Notes and Service Funds	Accounts	1887 88	59 5							4	5 7	65 6
	Budget		62 3							4	6 8	69 5
	Revised	1888 89	62 4							4	6 1	68 9
	Accounts		62 4							4	6 3	69 1
Savings Bank De- posits	Accounts	1887 88	17 8	2	3		11 2		4 0	3 8	31 0	220 3
	Budget		2 19	2	3		11 2		4 6	3 8	32 3	264 3
	Revised	1888-89	211 7	2	2		11 8		4 6	4 1	34 5	265 0
	Accounts		210 2	3	4		11 6	5	4 8	3 7	32 3	263 8
Miscellaneous	Accounts	1887 88	12 1	3			3	1		1 8	2 9	17 5
	Budget		12 9				8		1	1 8	2 4	18 0
	Revised	1888-89	4 0				4		1	1 8	0	18 3
	Accounts		14 5				6		1	8	2 2	18 2
Upper Burma	Accounts	1887 88										
	Budget											
	Revised	1888-89			1							1
	Accounts											
TOTAL	Accounts	1887 88	319 3	5	3		11 5	9	4 0	6 0	44 1	386 6
	Budget		362 2	2	3		12 0	8	4 7	6 0	46 1	432 3
	Revised	1888-89	366 4	2	3		12 2	8	4 7	6 2	45 2	436 0
	Accounts		367 9	3	4		12 2	13	4 9	4 9	45 1	437 0
England	Accounts	1887 88										
	Budget											
	Revised	1888 89										
	Accounts											
			Ster ling	Ex change	TOTAL							
	Accounts	1887 88	3	1	4							387 0
	Budget		5	2	7							433 0
	Revised	1888 89	5	2	7							436 7
	Accounts		3	1	4							437 4

Total including England

54 The interest on *Special Loans* in India exceeded the budget as it includes 55 on account of arrears on one of the Oudh Loans payment of which was expected in the previous year. The usual details of the interest on *Treasury Notes and Service Funds* are given below. The estimates of this head and of *Savings Bank Deposits* appear to have been closely followed by the actuals. The head *Miscellaneous* is composed of interest on Railway Funds, and other sums of the same kind. The excess in India is due chiefly to increased payments on Railway Funds, and to 8 connected with the Madras Railway, provision for which was made in the Madras Estimates. The Bombay charges in 1887 88 included the interest paid to the Local Fund Pension Fund which is now treated as a Savings Bank Deposit. Apart from this change of classification the interest on local loans and on compensation for land taken up for public purposes was less in 1888 89 than in 1887 88. The budget provided 3 as interest on private contributions for public works but this is no longer paid.

Details of Interest on Treasury Notes and Service Funds

1887-88 Accounts		Budget	1888-89 Revised	Accounts
57 3	Bengal Uncovenanted Fund	60 0	60 0	59 9
5 7	Bombay	6 8	6 1	6 3
2 6	Other Funds	2 7	2 8	2 9
65 6		69 5	68 9	69 1

Section C—POST OFFICE, TELEGRAPH, AND MINT

1887-88 Accounts.		Budget	1888-89 Revised	Accounts.
2,229,6	RECEIPTS	2,131,3	2,240,4	2,244,8
2,255,8	EXPENDITURE	2,182,2	2,167,6	2,146,5
— 26,2	NET	— 50,9	+ 72,8	+ 98,3
— 161,0	POST OFFICE (NET)	— 118,1	— 56,4	— 60,9
— 22,7	TELEGRAPH (NET)	— 36,7	+ 11,4	+ 38,9
+ 157,5	MINT (NET)	+ 103,9	+ 117,8	+ 121,2

55 The Post Office continues to show good progress, the excess of expenditure over revenue being 60,9 in 1888 89 against 161,0, 196,0 and 189 5 in the three preceeding years. His improvement is in the revenue which has advanced by 168 4 since 1885 86 while the expenditure has increased by 39 8 only. The Telegraph Revenue has received a great addition since the conquest of Upper Burma in 1886 87. It reached its highest point in 1887 88 owing to the Military operations in Burma. In 1888 89 it amounted to 113,6 more than the receipts 1885 86. The expenditure in 1888 89 is lower than it has ever been since 1883 84, and for the first time since 1880 81 there is an excess of revenue over charges. As regards the mint revenue the actuals of 1888 89 are better than the budget, but lower than the revenue of 1887 88 owing partly to small importations and smaller coinage of silver, but mainly to diminished gains from copper owing to the high price of the metal. The charges were high owing to the recoinage of shroff marked and Burmese rupees.

XIII—Post Office

1887-88 Accounts		Budget	1888-89 Revised	Accounts.
144 8	Parcel and other Postage collected in cash	145 0	147 0	148,1
	SALE OF POSTAGE STAMPS—			
719 7	Ordinary	725 2	755 0	750,5
181 1	Service	181 5	189 0	189 9
900,8		906 7	944 0	940,4
28 2	Deduct—Payments to English, Colonial and other Foreign Post Offices	26 0	26 0	28 2
872 6		880 7	918 0	912,2
20 0	MAIL CART AND PARCEL VAN PASSENGER SERVICE	20 1	21 1	21 5
152,2	MONEY ORDER RECEIPTS	167 0	168 0	168,8
10,5	BULLOCK TRAIN COLLECTIONS	16 0	16 4	10,7
9 2	OTHER RECEIPTS	9 1	15 1	14,2
1,209 3	TOTAL	1,237 9	1,285 6	1,275,5
	DISTRICT POST COLLECTIONS—			
6	Central Provinces		7	5
1,5	Bengal	1 6	1 6	1,4
2 6	Punjab	2 4	3 8	4 0
2	Bombay	2	2	1
4 9	TOTAL	4 2	6,3	6,0
1,214,2	GRAND TOTAL	1,242 1	1,291,9	1,281 5

56 These results show substantial improvement under every head of account. The increase in parcel and other postage collected in cash flows from the more extended use of the rules relating to the same.

Section C — POST OFFICE, TELEGRAPH, AND MINT

a large quantity of these stamps was used for payment of telegrams in remote stations. The Budget payments to English, Colonial and other Foreign Post Offices was exceeded as it did not provide for amount due to the London Post Office for the statistical account of open and closed mail transit charge not having arisen when the estimate was framed. The revenue from *Mail Cart and Parcel Passenger Service* fluctuates with the amount of traffic on the Umballa to Simla road. The *Money C* system still remains in great favour with the public. The difference between the Budget and Actual under *Bullock Train collections* is due to the amount being shown gross in the former, while in the latter payments to the North West State Railway for carriage of packages has been deducted. The head of receipts includes this year a gain of 5.3 on Continental and Colonial money orders. The improvement in *district Post collections* in the Punjab arises partly from the extension of the mail cart service in Dera Ismail Khan district, and partly to the transfer of the management of the line in the Bannu district from a contractor to the local District Board.

RECEIPTS

XIV — Telegraph

1887-88. Accounts		Budget	1888-89. Revised	Accounts
INDIAN TELEGRAPH—				
Message Revenue—				
330 0	Sale of stamps deducting refunds &c	330 0	350 5	349 5
20 7	Receipts from other Administrations	20 0	20 0	25 7
167 9	Other receipts by cash postage stamps and book transfer	120 0	109 5	115 9
5	Receipts of Provincial Telegraphs	5	5	4
<u>519 1</u>		<u>460 5</u>	<u>480 5</u>	<u>491 5</u>
Interest and recoveries—				
46 5	Interest on Railway lines and rent of instruments and appliances	125 0	125 0	39 8
83 1	Recoveries from Railways of Maintenance charges			86 7
11 5	Recoveries from Guaranteed Lines and Offices			12 1
4 1	Miscellaneous receipts			4 2
<u>145 2</u>		<u>140 0</u>	<u>141 7</u>	<u>142 8</u>
<u>664 3</u>	TOTAL INDIAN	<u>600 5</u>	<u>622 2</u>	<u>634 3</u>
INDO-EUROPEAN TELEGRAPH—				
75 3	Persian Gulf Section	85 7	82 7	79 9
8 4	Persian Section	3 7	3 3	3 6
<u>83 7</u>	TOTAL INDO-EUROPEAN	<u>89 4</u>	<u>86 0</u>	<u>83 5</u>
<u>748 0</u>	TOTAL INDIA	<u>689 9</u>	<u>708 2</u>	<u>717 8</u>
11 2	England	6 6	16 7	16 6
4 7	Exchange	2 8	7 8	7 7
<u>15 9</u>		<u>9 4</u>	<u>24 5</u>	<u>24 3</u>
<u>763 9</u>	GRAND TOTAL	<u>699 3</u>	<u>732 7</u>	<u>742 1</u>

RESULTS

MESSAGE REVENUE INTEREST &c —	ACTUALS	
	More	Less.
Indian Telegraph—		
Actuals with Actuals of previous year		30.0
Budget Estimate	33 8	
Revised Estimate	12 1	
Indo-European Telegraph (including England)—		
Actuals with Actuals of previous year	5 2	
Budget Estimate	4 1	
Revised Estimate		2.6
EXCHANGE—		
Indo-European Telegraph—		
Actuals with Actuals of previous year	3.0	..
Budget Estimate	4.0	...

Section C.—POST OFFICE, TELEGRAPH, AND MINT—continued.

Indian Telegraph.

57. Compared with the actuals of 1887 88 the revenue in 1888-89 shows a falling off of 30.2. This is chiefly to the receipts in the former year having been abnormally large from State messages owing to Military operations in Upper Burma, and from the interest on Railway lines and from rent of equipments and appliances

58. The actuals of 1888 89 exceed the Budget Estimate of the year by 33.8 and the Revised Estimate

59. At the time the Budget Estimate was prepared, a great falling off in the revenue from the Traffic with, and in, Burma was anticipated. As the year progressed, however, it became evident a general improvement of revenue had set in, and the Revised was accepted for an increase of 21.7 the Budget, but the Revised also has proved too low. The improvement is caused by extending the scope of combined Post and Telegraph Offices, and by the Military expeditions undertaken during the year. There happened also to be an increase in the amount in balance belonging to other administrations

Indo-European Telegraph

59. The receipts in 1888 89 show an increase of 5.2 over those of 1887 88, when the revenue was proportionally low on account of the interruption in the line between Emden and Lowestoft

60. The increase over the Budget is attributed to an expansion of traffic in India and to a larger employment of the Indo European route, mainly owing to interruption of communication by the Eastern Company's cables between Bombay and Aden in August and September 1888

61. The decrease in the actuals as compared with the Revised Estimate, is due to the revenue being somewhat over estimated and to fluctuation of traffic

Exchange

62. The increase in Gain by Exchange is produced chiefly by increased receipts in England on account of the Indo European Telegraph, and partly to the fall in the rate of Exchange

1887 88		XV — Mint		1888-89	
Accounts				Budget	Revised
149.8	Seignorage on Silver			130.0	137.2
1	Ditto on Gold			1	1
90.3	Gain on Copper coinage			50.0	65.0
	Other receipts—				
7.6	Calcutta			4.8	5.9
3.7	Bombay			5.0	7.6
251.5		TOTAL		189.9	215.8
	England				
251.5		GRAND TOTAL		189.9	215.8

63. The amount of *Seignorage on Silver* depends upon the quantity of the metal tendered for coinage as set out below, and considering the uncertain character of the circumstances which influence the importation of silver the estimates appear to have been fairly followed by the actuals. The *Gain on Copper Coinage* varies on the amount of the coin passed into circulation during the year. In 1888 89 the price of copper was very high owing to the action of a French Syndicate, and the coinage was therefore restricted to immediate requirements. This led to smaller issues from the Depots and consequently to lower gain than in 1887 88. The excess over budget under *Other receipts* in Calcutta, is ascribed to enhanced demands for coin from Ceylon and the Straits Settlements, and in Bombay chiefly to a change of system by which recoining from dress and gain on coinage operations are now adjusted monthly instead of at irregular intervals. This increase however, is to a considerable extent counterbalanced by a corresponding excess on the large side as noticed under the head '17 Mint. The importation of silver in recent years has been as follows —

	Net Importation.	Silver Coinage	Seignorage
1881 82	5 379 0	2 186 3	43 4
1882 83	7 480 6	6 427 4	108 9
1883 84	6 406 2	3 663 4	64 5
1884 85	7 245 6	5 794 2	115 6
1885 86	11 606 6	10 285 6	202 6
1886-87	7 045 1	4 616 5	93 1
1887 88	9 304 4	10 788 4	149 8
1888 89	9 281 7	7 282 3	138 9

Section C.—POST OFFICE, TELEGRAPH, AND MINT—continued

15—Post Office

1887-88 Accounts		Budget	1888-89 Revised	Accounts.
48 8	Chief Office Calcutta	47 5	48 8	49 2
	PRESIDENCY AND DISTRICT OFFICES—			
92 1	Officers	93 6	93 4	94 2
542 8	Establishment	562 7	556 3	555 1
88 1	Other Charges	82 5	70 4	72 2
723 0		738 8	720 1	721 5
	CONVEYANCE OF MAILS—			
91 9	Road Establishment	98 4	97 2	92 8
51 7	Payments to State Railways	47 0	48 0	50 1
15 3	Bullock Train Establishment	15 6	18 8	15 3
44 2	Mail Cart Establishment and Charges	43 0	42 9	43 0
20 2	Railway Charges	17 6	23 6	24 6
53 2	Subsidies and	59 8	61 5	60 8
4 8	Steamer Service			
9 9	Other Charges	10 9	13 8	15 0
291 2		292 3	305 8	301 6
11 2	DISCOUNT ON SALE OF POSTAGE STAMPS	11 3	11 8	11 7
22 4	OTHER CHARGES	18 2	18 5	19 2
1 096 6	TOTAL	1 108 1	1 105 0	1 103 2
	DISTRICT POST CHARGES—			
5 8	India	4 1	3 3	3 3
5 5	Central Provinces	5 9	5 8	5 8
12 0	Burma	12 6	12 0	12 3
3 4	Assam	3 7	3 6	3 5
35 7	Bengal	35 6	35 6	36 4
18 0	N W Provinces and Oudh	18 5	18 0	17 9
12 7	Punjab	13 3	13 0	14 0
10 6	Madras	10 7	10 5	10 6
11 7	Bombay	10 7	10 7	10 7
115 4		115 1	112 5	114 5
1 212 0	TOTAL	1 223 2	1 217 5	1 217 7
	ENGLAND—			
65 0	Payments to English Post Offices	50 0	42 0	37 5
49 9	Stores	46 5	47 3	47 6
114 9		96 5	89 3	85 1
48 3	Exchange	40 5	41 5	39 6
1 375 2	GRAND TOTAL	1 360 2	1 348 3	1 342 4

64 The increased cost of the *Chief Office Calcutta* is due mainly to privilege leave arrangements as to the employment of an additional Superintendent in the Director General's Office. The excess caused by these two items amounts to 8 and 5 respectively, and a further sum of 3 was spent on account of additional establishment in the Comptroller's department. The budget for *Presidency and District offices* provided for a large revision of establishment and for alteration of the system of railway sorting, but both these measures were carried out at a smaller cost than was expected, the saving in each case being 7 6 and 8 1. Some savings also accrued from alterations in the rules for travelling allowances which are granted at a lower rate. As regards the *Conveyance of Mails*, the budget for *Road establishment* included 2 0 and 1 3, which in the actuals have been properly classified under mail cart establishment and charges and other charges. Besides these nominal abatements, a real saving of 2 1 was obtained by abolishing some lines and introducing economies in others. The excess in *payments to State Railways* is about equally divided between the North Western State Railway for haulage, and the Burma State Railway for three additional vans. The head *mail cart establishment and charges* includes the mentioned above as having been estimated under the head *Road establishment*, but the effect of this addition is neutralised by a corresponding saving in other items. Of the increase under *Railway charges*, about 2 3 is due to the experiment which was tried for accelerating the mails to England, and about 1

Section C.—POST OFFICE, TELEGRAPH, AND MINT—continued,

the sum was paid on account of haulage, rent and interest in excess of the budget provision About 15 as paid on account of arrears of 1887-88 not drawn in that year The excess in *subsidies* is caused by ms due to the Tigris and Euphrates Company in 1887-88 but not drawn in that year The head *other* *excess* includes the sum of 1,3 mentioned above as having been entered in the budget under Road establishment. Besides this sum the bills of the British India Steam Navigation Company for conveying mails to Burma and the Coast amounted to 2,4 more than was contemplated in the budget, and there was an excess of 3 in rainy season charges

65 As regards the *District Post*, the India charges are gradually diminished as railway communication extended in Biluchistan The rise in Bengal is covered by an increase in the District Post cess as stated under the head VI Provincial Rates In the North Western Provinces and Oudh some of the establishments were revised during the year In the Punjab the increase is due to the changes noted under the head XIII—Post Office

66 In *England* the reduced payments to English Post Offices are connected with a re-arrangement of the transit rates in France and Italy, owing to which the credit to India for sea-postage was increased and the net charge reduced

EXPENDITURE**16—Telegraph****IMPERIAL****INDIAN TELEGRAPH****Capital Account**

1887-88 Accounts.		Budget	1888-89 Revised	Accounts
128 4	India	69 0	77 9	75 6
84 5	England	86 0	58 5	54 2

Revenue Account

410 1	India	415 0	422 9	416 4
4 0	England	5 0	4 5	4 8

INDO EUROPEAN TELEGRAPH

66 4	India	65 3	70 4	67 6
21 1	England	22 1	21 1	21 2

RED SEA AND INDIAN TELEGRAPH COMPANY

18 0	England	18 0	18 0	18 0
------	---------	------	------	------

PROVINCIAL

1	Bengal	1	1	1
4	Bombay	4	4	4
733 0	TOTAL IMPERIAL AND PROVINCIAL	680 9	673 8	656 3

EXCHANGE

37 2	Indian	38 2	29 3	27 5
8 8	Indo European	9 3	9 8	9 9
7 6	Red Sea	7 6	8 4	6 4
53 6	TOTAL EXCHANGE	55 1	47 5	45 8
786 6	GRAND TOTAL	736 0	721 3	704 1

INDIAN TELEGRAPH—**RESULTS**ACTUALS
More Less**Imperial—**

Actuals with actuals of previous year	76 0
Budget Estimate	24 0
Revised Estimate	12 8

Provincial—

Actuals with actuals of previous year	
Budget Estimate	
Revised Estimate	

INDO-EUROPEAN TELEGRAPH (including the Red Sea)—

Actuals with actuals of previous year	13
Budget Estimate	14
Revised Estimate	27

Exchange—

Actuals with actuals of previous year	78
Budget Estimate	93
Revised Estimate	17

Section C —POST OFFICE, TELEGRAPH, AND MINT—concluded.

Indian Telegraph

IMPERIAL.

67 The actual expenditure in 1888 89 is 76 0, less than that of 1887 88, the reduction being the re of contracted operations in Upper Burma

68 The decrease, as compared with the Budget Estimate, in the English expenditure is due to smaller purchase of stores in England than was anticipated The India Budget was too low and the Ir revised too high.

Indo European Telegraph

69 The expenditure in 1888 89 followed closely the actuals of 1887 88 and the Budget The Rev Estimate was too high

FXCHANGE

70 The diminished charges on account of Exchange as compared with those in the previous year the Budget and Revised Estimates, are due chiefly to a smaller outlay in England partly counterbalan by the fall in the value of silver

1887 88 Accounts		17 —Mint	Budget	1888 89 Revised	Accounts.
ESTABLISHMENTS—					
30 5	Calcutta		30 2	27 5	27 5
29 3	Bombay		30 8	30 3	30 0
LOSS OF WEIGHT IN COINAGE—					
13 8	Calcutta		8 8	13 3	14 2
2 2	Bombay		2 4	6 0	7 2
OTHER CHARGES—					
6 1	Calcutta		4 8	3 5	3 5
5 4	Bombay		4 2	6 7	6 7
50 4	TOTAL Calcutta		43 8	44 3	45 2
36 9	Bombay		37 4	43 0	43 9
4 7	England		3 4	7 3	7 4
2 0	Exchange		1 4	3 4	3 4
94 0		GRAND TOTAL	86 0	98 0	99 9

71 The *establishments* in Calcutta were not maintained at their full strength as the coinage was restricted The *loss of weight in coinage* was high in Calcutta owing to the recoinage of Burmese shroff marked rupees and in Bombay a change was introduced in the method of adjusting loss coinage, whereby charges were brought into the accounts of 1888 89 which, otherwise, would not have been settled till the following year *Other Charges* were small in Calcutta as the demand for stores was reduced consequent upon the restricted coinage The charge in Bombay includes arrear payment on account of 1887 88 as noted in last year's report

72 In *England* the stores supplied to Bombay involved heavier expenditure than was indicated in Estimates sent from India

Section D—RECEIPTS BY CIVIL DEPARTMENTS

1887-88
Accounts

1,495.7

RECEIPTS

Budget

1,424.0

1888-89

Revised

1,480.5

A counts.

1,507.9

73 There is nothing special to note regarding the receipts of 1888-89 as compared with those of the previous year. As compared with the Budget, they shew that the heads Law and Justice—Courts of Law and Police were under estimated, and that in the Marine Department a larger number of vessels were sold than was contemplated in the Budget.

XVIA—Law and Justice—Courts of Law

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Sale proceeds of Unclaimed and Escheated Property	Accounts	1887-88	15	13	15	13	28	22	18	15	28	167
	Budget		16	18	15	6	30	19	15	15	30	164
	Revised	1888-89	58	15	15	5	28	20	15	15	28	199
	Accounts		58	14	11	9	31	16	13	12	30	194
Court fees realised in cash	Accounts	1887-88	2	4		5	22	19.4	10	21	17	27.5
	Budget		1	4		3	25	17.4	6	17	12	24.2
	Revised	1888-89	1	5		5	22	19.5	10	20	15	27.3
	Accounts		1	6		4	19	19.3	9	14	15	26.1
General Fees Fines and Forfeitures	Accounts	1887-88	41	99	28.5	66	68.8	27.7	38.4	40.9	25.4	250.3
	Budget		41	95	25.7	73	67.5	27.4	34.6	37.5	25.6	239.2
	Revised	1888-89	33	110	28.7	58	69.0	27.4	38.9	42.9	27.8	254.8
	Accounts		33	111	29.0	56	70.3	26.8	40.2	45.6	27.4	259.3
Other Receipts	Accounts	1887-88		5	3	2	36	21	6	13	21	107
	Budget			5	3	2	45	23	3	13	17	111
	Revised	1888-89		5	3	2	35	26	11	13	24	119
	Accounts			4	2	1	37	28	14	13	26	125
Upper Burma Re- ceipts	Accounts	1887-88			17.8							17.8
	Budget				13.7							13.7
	Revised	1888-89			19.0							19.0
	Accounts				19.0							19.0
TOTAL	Accounts	1887-88	58	121	48.1	86	77.4	51.4	41.8	45.8	32.0	323.0
	Budget		58	122	41.2	84	77.5	49.0	37.0	42.0	31.5	304.6
	Revised	1888-89	92	135	49.5	70	77.5	51.5	42.5	47.7	34.5	332.9
	Accounts		92	135	49.3	70	79.0	50.5	43.8	49.5	34.5	336.3

74 The excess in India under *Sale-proceeds of unclaimed and escheated property* consists of lapsed estates received from the Administrator General Bengal. The rise in *General Fees Fines and Forfeitures* is ascribed in Bengal to the large commission realised by the Receiver of the High Court Calcutta and in the other Provinces except Punjab to larger Magisterial fines, but in Madras part of the increase was derived from the translation fees realised in the High Court. As regards Burma the increase indicates that the country is gradually settling down and the ordinary action of the Courts coming more into play. In the Punjab the increase consists mainly of Jirga fines, Political fines of the Black Mountain expedition, and fines realised under the Frontier Crimes Regulation Act of 1887. Assam exhibits a decline under this head, owing it is alleged, to a decrease in crime and to better behaviour on the part of the Nagas.

XVIB—Law and Justice—Jails

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Sale proceeds of Jail Manufactures	Accounts	1887-88	15	29.7	20.2	12	70.6	26.3	18.1	13.9	9.6	191
	Budget		15	35.4	19.6	12	73.9	34.0	19.3	16.2	10.5	211
	Revised	1888-89	16	29.9	18.0	14	78.4	27.4	20.5	18.4	10.0	205
	Accounts		15	30.3	16.9	15	76.7	26.1	20.0	15.7	10.0	198
Other Receipts	Accounts	1887-88	22	2	15	5.5	4	5.8	5.9	10	8.9	31
	Budget		22	2	20	4.4	6	4.0	5.0	13	10.9	28.6
	Revised	1888-89	12	1	2.4	6.1	6	6.6	3.5	11	11.0	31.6
	Accounts		17		1.6	5.8	8	9.0	3.1	9	10.2	33.1

Section D —RECEIPTS BY CIVIL DEPARTMENTS—continued
XVIB —Law and Justice—Jails—continued

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Convict Receipts at Port Blair and Nicobars	Accounts	1887 88	26 0									26,0
	Budget		17 7									17 7
	Revised		30 9									30,9
	Accounts	1888 89	26	—								26,7
Upper Burma	Accounts	1887 88			4							4
	Budget				2							2
	Revised				8							8
	Accounts	1888 89			8							8
TOTAL	Accounts	1887 88	29 7	29,9	22 1	6,7	71 0	32 1	24 0	14 9	18 5	248 9
	Budget		19 4	35 6	21 8	5 6	74 5	38 0	24 3	17 5	21,4	258 1
	Revised		33 7	30 0	21 2	7 5	79 0	34 0	24 0	19 5	20 0	268,9
	Accounts	1888 89	29,9	30 3	19 3	7 3	77 5	35 1	23 1	16 6	20 2	259 3

75 The *India* budget for other receipts was exceeded owing to the number of prisoners received from native States which paid for their expenses. The budget for Port Blair and Nicobars was too low, and did not provide sufficiently for the sale proceeds of stores. The *Central Provinces* budget was too high, in addition to which the business done in tents in the Jubbulpore School of Industry fell off during the year and the transfer credit formerly taken for the value of printing executed by Jail Presses in other departments has now been discontinued. In *Burma* the prisoners were employed more on extramural labour than on manufactures but the latter were being introduced into the prisons of Upper Burma. The *Assam* budget was framed low owing to the cessation of work on the Cherrapunji State Railway but a demand for convict labour and products sprang up during the year. In *Bengal* the Commissariat and Opium Departments took larger supplies from the Jails than was anticipated. In the *North Western Provinces and Oudh* the decline under Sale proceeds of Jail manufactures is due partly to diminished sales and partly to the budget having taken credit for the raw material required for prisoners' clothing and bedding, which is not allowed in the Actuals. The increase in other receipts is connected with the employment of convicts on the new Central Jail at Bareilly. The *Madras* revenue has drooped during the last few years, but it seems now to be recovering and in *Bombay* the receipts were checked by the appearance of cholera in some district jails which interfered with the employment of the prisoners.

XVII —Police

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Police supplied to Railways	Accounts	1887 88	6 3						1	1		6 5
	Budget		6 3							1		6 4
	Revised		6 3				1		1			6 5
	Accounts	1888 89								(a)		
Police supplied to Municipal Corporation and Town Funds	Accounts	1887 88		7			6 3		54 3	1 6	5 5	68,4
	Budget			7			6 1		54 3		5 0	66 1
	Revised			6			6	7 0	53 7	1,6	5 0	68 5
	Accounts	1888 89		7			4	7 0	53 5	1 6	4 8	68 0
Police supplied to Public Departments private Companies and Persons	Accounts	1887 88		1 0	16 3	1	1 1	2 4	4 3	1 9	7 8	34,9
	Budget			8	10 6	1	1,4	2 2	1 8	2 6	8 0	27 5
	Revised			1 8	13 5	1	1 2	2 3	2 5	2 7	8 1	32 2
	Accounts	1888 89		2 0	14 0	1	1 8	2 2	2 3	1,8	8 3	32 5
Residency Police	Accounts	1887 88									11,0	11,0
	Budget										10 0	10,0
	Revised										12 0	12 0
	Accounts	1888 89								2,5	12,3	14,8
Fines and Forfeitures (chicken and Poultry)	Accounts	1887 88	6	14 3	4 2	6 9	54 8	24,3	10 4	28 6	24 8	168,9
	Budget		5	14 0	3 7	8 2	45	23 5	10,4	29 2	22,8	158 2
	Revised		5	14 8	3 9	7 1	43 7	24 2	9 7	30 0	27 6	161,5
	Accounts	1888 89	7	15 1	4 2	7 0	49 9	24 3	10 1	29 2	28 2	168 7
Other Receipts	Accounts	1887 88	5	6	1 4	4 0	21 8	2 4	8	4,0	6 3	41 8
	Budget		4	8	7	3 3	21 4	2 9	9	4 3	6 8	41 5
	Revised		4	7	2,4	3 6	23,4	2 5	1,0	3,4	4 8	42,2
	Accounts	1888 89	3	1 1	2 5	3,6	24 9	2,4	1 2	3,3	5,8	45 1
Upper Burma Receipts	Accounts	1887-88			18 8						—	18 8
	Budget				12 1							12,1
	Revised				25 0							25,0
	Accounts	1888-89			23,9							23,9
TOTAL	Accounts	1887 88	7 4	16 6	40 7	11 0	77 7	35 4	69 9	36 2	55,4	359,3
	Budget		7 2	16 3	27 1	11 6	68 7	34 7	67,4	36 2	52 6	321 8
	Revised		7 2	17 9	41 8	1 8	69 0	36,0	67 0	37 7	57 5	347 9
	Accounts	1888 89	10	18 9	44 6	10 7	77 0	35 0	67 1	38 4	59,4	353,0

(a) Included under the head Police supplied to Public Departments

Section D—RECEIPTS BY CIVIL DEPARTMENTS—continued

XVII—Police—continued

76 The India estimates under *Police supplied to Railways* represent the amount payable to Government on account of Railway Police but in the actuals this recovery has been deducted from expenditure, according to the new classification. The head *Police supplied to Municipal Funds* includes in the North West Provinces and Oudh arrears on account of 1887-88, and in Madras certain Mopilla fines not anticipated in the Budget. The receipts under *Police supplied to Public Departments &c* were high in the Central Provinces and Bengal, owing to recoveries in connection with the unopened portion of the Bengal Nagpur Railway. The Burma Budget was too low, and in the Punjab the full amount due from the Jhelum Municipality was not received during the year. In Madras the estimates for the head *Presidency Police* were distributed under the other heads, and the Bombay actuals include special sums realised from the Port Trust account of repairs to the *Casarewitch* and the increased contribution on a revision of establishment on the opening of the new Victoria Dock. As explained in the last report the large Bengal credit in 1887-88 under *Fees and Fines, &c* was due to high rents obtained for pounds and though these rents declined in 1888-89 the result was much better than expected. In Bombay additional cattle pounds were formed during the year as explained in para 91, and enhanced rates levied for inspecting steam boilers. The increase under *Other receipts* is ascribed in Burma to unforeseen recoveries and in Bengal to assessments made under Bengal Act V of 1887 for regulating the rural police in Chota Nagpore. In Upper Burma large sums were received in connection with the Punitive Police and as contributions from Municipal and Cantonment Funds.

XVIII—Marine

			India	Burma	Assam	Bengal	Madras	Bombay	TOTAL
Pilottage Receipts	Accounts 1887-88					86.4	1.4	6	88.4
	Budget					85.1	1.3	6	87.0
	Revised					82.2	8	6	83.6
	Accounts 1888-89					84.7		5	85.2
Dockyard Services &c	Accounts 1887-88		55.7						55.7
	Budget		55.0						55.0
	Revised		55.0						55.0
	Accounts 1888-89		74.7						74.7
Sale proceeds of Vessels and Stores	Accounts 1887-88		8.0	1		1			8.2
	Budget		4.0	1		2			4.3
	Revised		8.5	1.6		1.7			11.8
	Accounts 1888-89		8.6	1.7		2.3			12.6
Registration and other Fees	Accounts 1887-88			1		2.6		4.6	7.3
	Budget			1		2.6		4.8	7.5
	Revised			4		2.6		4.9	7.9
	Accounts 1888-89			5		2.5		5.0	8.0
Coast Light Dues	Accounts 1887-88			20.8					20.8
	Budget			20.0					20.0
	Revised			19.5					19.5
	Accounts 1888-89			18.4					18.4
Other Receipts	Accounts 1887-88		9.5	2.0	3	1.9		9	14.6
	Budget		10.4	1.8	2	2.1			14.5
	Revised		10.6	1.0		2.0			13.6
	Accounts 1888-89		9.9	1.2	1	1.7			12.9
TOTAL	Accounts 1887-88		73.2	2.0	3	91.0	1.4	6.1	195.0
	Budget		69.4	22.0	2	90.0	1.3	5.4	188.3
	Revised		74.1	22.5		88.5	8	5.5	191.4
	Accounts 1888-89		93.2	21.8	1	91.2		5.5	211.8

77 The *Pilottage receipts* fluctuate with the tonnage of the ships visiting the Port and in Bengal this tonnage was less in 1888-89 than in 1887-88. In Madras these receipts are now credited to the Port Fund. The increase in *Dockyard Services* arises from larger supplies than was expected having been made to vessels of the Royal Navy and other Departments, and in *Sale proceeds of Vessels and Stores* partly from the vessels and stores fetching higher prices than was contemplated at the time of framing the Budget, and partly also from two additional vessels having been sold during the year which it was not intended to sell when the Budget was prepared. The *Registration Fees* were unusually large in Burma in 1888-89, while the *Coast Light Dues* declined owing to the smaller arrival of ships.

XIX—Education

			India	Central Provinces	Burma	Assam	Bengal	N.W.P. and Oudh	Punjab	Madras	Bombay	TOTAL
Fees and Fines	Accounts 1887-88		1.0	3.1	6	3.8	51.9	11.9	5.1	21.1	39.2	137.7
	Budget		1.0	3.4	6	3.8	49.0	12.0	5.0	20.4	40.6	135.8
	Revised		1.0	3.1	6	3.9	52.2	13.2	5.3	22.6	39.3	141.2
	Accounts 1888-89		1.0	3.1	8	3.9	53.8	13.9	5.2	22.4	39.7	143.8
Contributions	Accounts 1887-88		1.1	8.1	1.2	1	2.9	1.3	4	1.6	7.9	24.6
	Budget		1.1	8.3	8	1	2.2	2.0	3	2	6.6	21.6
	Revised		1.2	8.0	8	1	2.2	1.8	3	4	6.6	21.4
	Accounts 1888-89		8	8.2	8	1	2.6	1.5	1	5	6.6	21.2

Section D—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XIX—Education—continued

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Other Receipts	Accounts	1887-88	1	40	7	3	177	43	61	78	219	629
	Budget		1	40	13	3	26	40	11	79	228	440
	Revised		1	38	14	1	56	45	9	82	197	443
	Accounts	1888-89	6	37	16	1	78	50	9	80	19	471
TOTAL	Accounts	1887-88	22	152	25	42	725	175	116	305	690	2252
	Budget		22	157	27	41	538	180	64	285	700	2014
	Revised		23	149	28	41	600	195	65	312	656	2069
	Accounts	1888-89	24	150	32	41	642	204	62	309	657	2121

78 The important differences here are in Bengal the North Western Provinces and Oudh, the Punjab Madras and Bombay. As regards *Bengal* the increase in fees and fines is real, but under "Other Receipts" it consists of adjustments made with District Boards on account of charges paid in previous years. In the *North Western Provinces and Oudh* an enhanced scale of fees was introduced in 1888-89. The small amount realised in the *Punjab* is ascribed to the agent not having paid within the year the amount due from him on account of sales of books belonging to the late Book Depot. The *Madras* budget was too low a larger abatement having been made on account of schools transferred to local agencies than justified by the result. *Bombay* erred in the opposite direction, sufficient allowance not having been made for such transfers.

XX—Medical

RECEIPTS			India	Central Prov inces.	Burma	Assam	Bengal	N-W P and Oudh	Punjab.	Madras	Bombay	TOTAL
Medical College and School Fees.	Accounts	1887-88					24			16	20	40
	Budget						27		1	18	25	46
	Revised						25		1	18	21	45
	Accounts	1888-89					23		1	19	21	43
Hospital Receipts	Accounts	1887-88					57	1	5	8	18	89
	Budget						72	1	5	9	19	106
	Revised						58		4	9	25	96
	Accounts	1888-89					60		6	10	27	103
Lunatic Asylum Re ceipts	Accounts	1887-88		2	12		25	4	11	14	12	88
	Budget			3	9	1	24	4	27	15	13	99
	Revised			2	15		24	4	10	15	13	88
	Accounts	1888-89		2	15	1	21	4	9	15	13	85
Contributions	Accounts	1887-88	4	6	1		33	100	9	89	20	277
	Budget		4	11	1		30	108	9	86	30	278
	Revised		5	9	1		35	104	9	71	30	269
	Accounts	1888-89	6	9			36	107	9	79	30	277
Other Receipts	Accounts	1887-88	1	1	1	1	6	11	11	11	7	58
	Budget			1	1		3	9	7	7	4	32
	Revised			1	1	1	3	13	10	11	11	50
	Accounts	1888-89	1	1	1		7	9	7	11	11	48
Upper Burma	Revised Accounts	1888-89			5 9							
TOTAL	Accounts	1887-88	5	9	14	1	145	116	36	138	96	569
	Budget		4	15	11	1	156	122	49	135	91	584
	Revised		5	12	22	1	145	121	34	124	100	569
	Accounts	1888-89	7	12	25	1	147	120	32	134	102	593
			Stealing	Ex change	TOTAL							
England	Accounts	1887-88	28	11	39	Total including Eng land						506
	Budget		23	10	33							61
	Revised		25	12	37							60
	Accounts	1888-89	27	12	39							61
</												

79 Considering the uncertain character of these receipts, the foregoing figures present no more than the ordinary fluctuations, except in the *Punjab* where a considerable discrepancy is apparent between budget and actuals under the head Lunatic Asylum Receipts. This comes from a change of classification, where the recoveries from District Boards for the maintenance of lunatics are no longer credited to this head, but are set off against the expenditure in a debt account. See corresponding reduction under the charge head 24—Medical.

Section D—RECEIPTS BY CIVIL DEPARTMENTS—concluded
XXI—Scientific and other Minor Departments

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	Total
Receipts on Account of Experimental Cultivation	Accounts	1887-88		2	1			15	6	3	14	41
	Budget			2	1			17	6		11	37
	Revised			2			6	17	6	1	14	46
	Accounts	1888-89		2			9	13	6	1	16	47
Agricultural and other Public Garden Receipts	Accounts	1887-88	1	11			4	30	35	3	11	95
	Budget			13			4	27	35	3	8	90
	Revised		1	12			4	30	39	4	13	103
	Accounts	1888-89	1	13			2	36	40	4	11	107
Cinchona Plantations	Accounts	1887-88					136			4		140
	Budget						117			150		267
	Revised						125			6		131
	Accounts	1888-89					129			4		133
Receipts on account of Public Exhibitions and Fairs	Accounts	1887-88	1	2			1	52	38		4	98
	Budget			1			1	40	40		3	85
	Revised		1	1			1	50	67	8	4	132
	Accounts	1888-89	1	1			1	51	60	7	4	125
Government Bull and Stallion Receipts	Accounts	1887-88	9									9
	Budget		2									2
	Revised		5									5
	Accounts	1888-89	6									6
Receipts about Emigration	Accounts	1887-88					47	40		2		89
	Budget						49	40		5		94
	Revised						50	45		7		107
	Accounts	1888-89					57	49		7		113
Sale of Instruments and Stores by the Mathematical Instrument Factory	Accounts	1887-88	277									277
	Budget		180									180
	Revised		27									27
	Accounts	1888-89	33									33
Other Miscellaneous Receipts	Accounts	1887-88	11	4	1		1	5	29	78	47	176
	Budget		12		1		3	5	10	71	7	109
	Revised		19		2		3	3	13	90	22	152
	Accounts	1888-89	21		1			4	10	93	25	154
TOTAL	Accounts	1887-88	299	19	2	47	182	102	108	90	76	925
	Budget		194	16	2	49	165	89	91	229	29	864
	Revised		53	10	2	55	184	100	125	116	53	703
	Accounts	1888-89	62	16	1	57	190	104	116	116	56	718
England				Sterling	Ex change	Total	Total including Eng land					
	Accounts	1887-88		6	3	9						93
	Budget			12	5	17						88
	Revised			14	7	21						72
	Accounts	1888-89		12	0	17	Total including Eng land					73
	Accounts											

80 The Bengal receipts on account of experimental cultivation represent the sale proceeds of tarr produce not anticipated in the Budget. As regards Cinchona plantations the Bengal recoveries were especially large in 1887-88 as noted in the report of that year. The Madras Budget was framed high as sales were effected in 1887-88 and it was expected that large quantities would be placed in the market during 1888-89. It was decided however, not to tender any of the crude bark, and as the machinery and chemicals required for the prepared febrifuge did not arrive from England there were practically no sales in this year. The Punjab Budget for receipts on account of public Exhibitions and Fairs was too low. The small sum entered in India on account of the Mathematical Instrument Factory is due to change in the accounts since these receipts are now deducted from the expenditure and not credited to it as was formerly done. The increase in Madras under Other Miscellaneous Receipts is derived from examinations for the public service.

Section D — SALARIES AND EXPENSES OF CIVIL DEPARTMENTS

1887-88
Accounts

12,906,4

EXPENDITURE

Budget

13,098,3

1888-89
Revised

13,038,0

Accounts

13,013,6

81 The fluctuations in this group are largely due to charges on account of *Upper Burma* which shew an increase of 95,6 since 1887-88. This increase is in Courts of Law (10,7), in Jails (1), and in Police (85,9), counterbalanced by 51 and 5,0 respectively in Administration and Medical. The accounts shew further that reductions were effected during 1888-89 in the salaries, contingencies, and Store Department of the India Office. Full effect was given to the new contracts with the Presidency Banks by which the allowances for management of the Public Debt are reduced. In Bengal additions have been made to the number of Subordinate Judges and Munsiffs.

18 — Administration

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Salaries of Governor General, Governors, Lieutenant-Governors, and Chief Commissioners including Commissioner in Chief and his Establishments.	Accounts	1887-88	25 1	4 9	6 0	4 8	11 0	9 7	9 8	12 0	23 0	106 3
	Budget		25 1	4 8	7 7	4 8	9 6	9 6	9 6	12 0	23 3	106 5
	Revised	1888-89	25 1	4 8	6 2	4 8	9 6	9 6	9 6	12 0	22 6	104 3
	Accounts		25 1	4 8	6 2	4 0	9 6	9 6	9 6	12 0	22 7	103 0
Staff and household	Accounts	1887-88	28 1	6	1 5	6	2 5	4 2	2 8	14 4	18 0	72 7
	Budget		29 9	6	2 5		2 5	4 2	2 3	13 5	17 8	73 3
	Revised	1888-89	26 8	6	2 2	8	2 5	3 7	2 1	13 4	18 6	70 7
	Accounts		26 1	6	2 2	7	2 5	3 5	2 1	12 9	18 4	69 0
Warrior Fund	Accounts	1887-88	16 5									16 5
	Budget		16 0									16 0
	Revised	1888-89	16 5									16 5
	Accounts		16 5									16 5
Executive Council	Accounts	1887-88	40 8							12 7	12 5	66 0
	Budget		39 5							12 7	12 4	64 6
	Revised	1888-89	38 5							13 3	13 2	65 0
	Accounts		38 3							13 6	13 2	65 1
Legislative Council	Accounts	1887-88	18 9				2 3	3		1 3		22 8
	Budget		23 6				2 2	3		1 4	1	27 6
	Revised	1888-89	17 0				2 2	3		1 4		20 9
	Accounts		17 6				2 2	3		1 4		21 5
Secretary to the Viceroy	Accounts	1887-88	40 5						7	6 4	7 8	55 4
	Budget		40 3						2	6 2	8 3	55 0
	Revised	1888-89	41 2						2	6 5	8 1	56 0
	Accounts		42 7						2	6 4	7 9	57 2
Secretariat	Accounts	1887-88	143 4	8 1	20 7	7 9	46 3	31 7	19 9	27 9	35 4	341 3
	Budget		143 2	8 4	23 9	8 1	47 1	31 0	19 9	28 2	35 5	345 3
	Revised	1888-89	144 8	7 6	21 7	8 1	48 1	31 2	19 4	29 0	36 3	340 2
	Accounts		145 4	7 6	24 3	8 2	50 1	31 2	19 6	28 7	36 3	351 4
Post Charges	Accounts	1887-88	14 5	1 3	4	7	3 4	3 7	6 0	2	1 0	31 2
	Budget		15 8	1 4	4	6	3 4	5 0	6 4	3	7	34 6
	Revised	1888-89	14 5	1 4	4	6	3 4	5 0	6 0	3	4	32 0
	Accounts		10 9	1 2	4	4	2 8	8 5	5 8	1	4	30 5
Board of Revenue and Financial Commissioner	Accounts	1887-88					26 0	22 0	18 5	18 0		84 5
	Budget						27 6	21 3	18 1	17 0		84 2
	Revised	1888-89			4 3		27 6	21 3	18 1	17 0		88 3
	Accounts				4 4		27 5	21 2	17 6	17 2		87 9
Commissioners	Accounts	1887-88	2	20 9	22 1	5 7	54 5	55 7	35 0		22 8	216 9
	Budget		2	19 5	20 5	5 6	52 5	56 3	33 5		23 0	211 1
	Revised	1888-89	2	19 4	21 5	5 7	55 5	56 8	34 5		23 3	216 9
	Accounts		2	18 8	21 5	5 6	53 3	57 1	35 4		22 8	214 7
Account Offices	Accounts	1887-88	61 3	7 3	12 8	5 1	34 0	22 7	16 0	24 2	26 8	211 1
	Budget		66 8	7 3	13 3	4 7	33 8	23 7	17 2	24 3	27 1	218 2
	Revised	1888-89	62 9	7 5	14 3	4 9	33 8	23 0	15 7	24 4	25 8	212 3
	Accounts		62 1	7 4	14 3	4 9	33 9	23 0	15 3	24 7	25 3	210 9
Paper Currency Office	Accounts	1887-88	10 9	1	1 6			1 5	1 2	2 6	8 2	26 1
	Budget		10 9	1	1 7			2 0	1 2	2 6	8 3	26 8
	Revised	1888-89	11 3	1	1 8			1 5	1 2	2 6	8 1	26 6
	Accounts		11 7	1	1 8			1 5	1 2	2 4	8 3	27 0

Section D—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued

18.—Administration—continued

			India	Central Prov nces	Burma	Assam	Bengal	N W P and Oudh	Punjab.	Madras	Bombay	Total
Allowance to Pro- sidency Banks	Accounts	1887-88	17 2				1 4			4 3	11 8	3
	Budget		17 7				1 4			3 1	8 1	30
	Revised	1888-89	17 3				1 4			3 1	8 1	30
	Accounts		17 2	---			1 5			3 0	8 0	20
General Establish- ment of Local Fund Offices	Accounts	1887-88		3 4	9		17 9	5 7	11 8	19 8	10 5	70
	Budget			3 8	9		12 5	6 0	13 4	20 0	11 6	66
	Revised	1888-89		3 6	9		25 0	5 6	11 8	25 0	10 7	8
	Accounts			3 3	9		25 6	5 4	12 2	22 0	10 7	80
Upper Burma Charges	Accounts	887-88			29 8							20
	Budget				23 6							2
	Revised	1888-89			25 3							2
	Accounts				24 7							2
Other Charges Re- serve Treasuries, and Press Com- mission	Accounts	1887-88	4 0							2		
	Budget		1 7							2		
	Revised	1888-89	1 6							2		
	Accounts		1 1							2		
TOTAL INDIA	Accounts	1887-88	421 4	46 6	95 8	24 8	199 3	157 2	122 6	144 0	177 8	1 38
	Budget		430 7	45 0	94 5	23 8	192 6	160 0	122 0	141 5	176 2	1 38
	Revised	1888-89	417 7	45 0	93 6	24 0	209 1	158 0	118 6	148 2	175 2	1 39
	Accounts		415 2	43 3	100 7	23 8	209 0	161 3	119 0	144 6	174 0	1 39
ENGLAND	Accounts	1887-88		Ster- ling	Ex- change	Total	Total including England			Accounts	1887-88	1 70
	Budget			267 0	112 5	380 4				Budget		1 7
	Revised	1888-89		250 5	105 2	355 7				Revised	1888-89	1 7
	Accounts			243 1	113 1	356 2				Accounts		1 70
				241 4	112 4	353 8						

82 The excess in Bengal in 1887-88 on account of salaries of Governor General &c is due portion of the salary of the Chief Commissioner of Burma having been paid in that Province. The reduction in India for Staff and Household consists of savings in telegrams and hill journey charges. Payment under this head in Assam represents the salary of the Personal Assistant to the Chief Commissioner and was entered in the budget under 3—Land Revenue and 19 A—Law and Justice as it was the classification at the time. In the India Budget for Legislative Council provision was made for the full number of members but no member was appointed for Madras while the member for the North Western Provinces was on special duty in Bombay for a part of the time and the Punjab member arrived late. The excess under Military Secretary to the Viceroy is in hill journey charges and telegrams.

83 As regards the Secretariat, the charges relating to the Government of India are particularised in following figures from which it will be seen that the Financial Department spent about 15 more than budget grant owing to the appointment of a Deputy Secretary and the employment of a junior officer on special duty. The Revenue Department presents an excess of 1,1 on account of acting arrangements and the employment of a special officer on deputation in Burma and Assam. The saving of 14 in Public Works Department occurs almost entirely under Salaries, owing to the absence of some of higher officers on leave. The charge in Burma now represents the amalgamated Secretariat for the whole Province, the budget having been exceeded chiefly in the cost of telegrams. The expenditure in Bengal includes the salaries of the officers employed on the "Statistical account of Bengal" and on enquiry into the excise systems of Madras and Bombay.

1887-88		1888-89.		
Accounts.	Secretariat (India)	Budget.	Revised	Accounts
31 3	Financial Department	31 6	33 4	33 1
22 3	Home Department	21 7	21 8	22 2
42 3	Foreign Department	40 4	41 5	40 9
18 1	Revenue and Agriculture	18 6	19 7	19 7
7	Translator s Department	7	7	7
28 7	Public Works Department	30 2	27 7	28 8
<hr/>		<hr/>	<hr/>	<hr/>
143 4		143 2	144 8	145 4
	TOTAL			

84 The Tour charges in India fell short of the budget owing apparently to the Viceroy's tours having been curtailed while in the North Western Provinces and Oudh the tours were more extended than contemplated in the budget.

Section D — SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

85 The new charge in Burma on account of *Board of Revenue and Financial Commissioner* is occasioned by the appointment of a Financial Commissioner for that Province with effect from 1st June 1888. The fluctuations under *Commissioners* in the Central Provinces, Bengal, and the North Western Province and Oudh arise from absences on leave or deputation. In Bengal the difference is also due in part to the temporary appointment of an Additional Commissioner in Patna.

86 The saving in the India *Account Officers* accrued in the Comptroller and Auditor General's Department from which one officer was deputed to officiate in a leave vacancy at Madras another at Bombay and a third in the Paper Currency Office. He also employed temporary establishments to a smaller extent than was anticipated. The increase in Burma was caused by the appointment of an additional officer as clerks to the Comptroller's Office consequent on the annexation of Upper Burma. The Accounts Office at Lahore had not its full complement of officers throughout the year. The fluctuations in Bombay are attributable to changes in the Gazetted staff. The decrease in the *allowance to Presidency Banks* is due to the new contracts having come fully into operation during 1888-89.

87 The great increase in Bengal on account of *General Establishment of Local Fund Offices* arises out of a change in the accounts, whereby the establishments entertained by District Boards are now included in this head instead of being distributed under Education Pounds, Fines &c. In Madras the number of Panchayats and Unions was increased during the year. The *Upper Burma charges* have diminished as compared with 1887-88 owing chiefly to the amalgamation of the Secretariats as noted above, but there have also been savings in the Grant for Commissioners. The Budget made no provision for the audit of District Fund accounts in addition to which the actuals show excess expenditure on account of acting arrangements resulting from privilege leave vacancies, and for postage and telegrams. The reduction in *Other charges* India as compared with 1887-88 ensues from the present practice of charging rents, rates and taxes against the several departments for which they are paid.

88 In *England* there were decreases of 15 in salaries, 19 in charges of the store department, 4 in law charges, 20 in telegrams and 16 in office contingencies while 15 more than the budget was spent on the management of Debt, and 16 on account of the administration in India owing to a Member of the Royal Commission on gold and silver deputed from this country being detained in England longer than had been anticipated. The estimate for Currency Notes, which was framed on the average of previous years, proved too high.

10A — Law and Justice—Courts of Law

			India	Central Provinces & Berar	Assam	Bengal	N.W. Frontier Province	Punjab	Madras	Bombay	TOTAL	
High Courts Chief Court and Judicial Commissioner	Accounts	1887-88	5	50	155	1	105.9	42.7	29.0	49.2	69.0	311.8
	Budget		5	62	169		114.5	4.2	3.8	49	19.8	331.1
	Revised		5	62	155		108.0	4.7	3.0	53.1	67.1	327.9
	Accounts	1888-89	5	61	149		108.1	42.1	34.5	54.1	67.2	327.9
Law Officers	Accounts	1887-88	3		45	6	26.1	7.5	3.8	12.2	15.5	70.1
	Budget		3		49	12	25.8	7.3	3.6	10.5	16.5	70.1
	Revised		3	2	43	6	27.0	7.6	4.0	12.2	19.4	75.5
	Accounts	1888-89	3	2	41	5	27.7	7.8	4.0	13.7	19.5	77.2
Civil and Sessions Courts	Accounts	1887-88	82	24	36	134	401.4	208.2	117.4	226.5	187.9	1172.1
	Budget		78	2	36	142	411.9	207.6	120.0	220.3	181.5	1183.0
	Revised		82	26	36	138	413.5	203.5	117.5	225.1	188.1	1181.0
	Accounts	1888-89	81	25	35	140	415.6	210.3	117.5	225.3	187.3	1184.0
Court of Small Causes	Accounts	1887-88	4	37	30		20.6	6.6	3.7	8.2	23.0	69.1
	Budget		4	38	32		20.3	6.8	4.1	8.1	24.4	71.0
	Revised		4	37	31		19.8	6.6	3.7	8.4	23.9	69.2
	Accounts	1888-89	4	37	31		19.7	6.6	3.8	8.4	23.9	69.2
Criminal Courts	Accounts	1887-88	124	60.0	82.8	36.6	214.7	150.2	121.8	90.2	128.4	897.0
	Budget		118	60.7	87.0	38.4	220.0	151.6	120.3	100.9	129.5	923.0
	Revised		109	59.0	85.3	37.8	215.0	151.6	123.3	93.5	125.9	902.0
	Accounts	1888-89	111	58.4	84.4	38.0	216.0	150.4	123.9	93.8	125.9	901.0
Other Courts of Jus tice.	Accounts	1887-88					7.2			6.4	9.8	23.4
	Budget						7.2			5.7	9.7	22.6
	Revised						7.2			5.6	9.8	22.6
	Accounts	1888-89					7.6			5.8	9.4	22.8
Refunds	Accounts	1887-88	24	17	98	9	14.7	3.6	3.3	5.8	2.8	45.9
	Budget		2	13	78	12	13.6	3.4	3.6	5.4	3.0	39.0
	Revised		13	18	85	6	14.9	3.6	3.5	6.1	2.8	43.0
	Accounts	1888-89	13	20	91	5	14.8	3.5	3.9	6.0	3.2	44.0
Other Charges (Pledership Examinations)	Accounts	1887-88					5	2.8		4		3.8
	Budget						6	1.2		5		2.7
	Revised						6	6		5		1.1
	Accounts	1888-89					7	14		5		2.1

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued

19A—Law and Justice—Courts of Law—continued

			India	Central Provinces	Burma	Assam	Bengal	N W P and O d h	Punjab	Madras.	Bombay	Total
Upper Burma Charges	Accounts	1887 88			51 6							
	Budget				67 8							
	Revised				61 0							
	Accounts	1888 89			62 3							
TOTAL	Accounts	1887 88	24 2	73 7	170 8	51 6	794 1	421 6	279 0	398 9	4 6 5	2 67
	Budget		21 0	74 5	191 2	55 0	813 9	423 1	283 4	406 9	44 4	2 71
	Revised		21 6	74 1	181 3	52 8	806 0	422 2	286 0	404 5	43 7	2 68
	Accounts	1888 89	21 6	72 9	181 4	53 0	810 2	422 1	287 6	408 1	43 4	2 68
England	Accounts	1887 88		5	7	Total including Fng land						2 6
	Budget			6	2 0							2 7
	Revised			7	3							2 6
	Accounts	1888 89		6	3							2 6

89 The fluctuation under *High Courts* is largely due to the absence of officers on leave but in Burma the new appointment of Registrar was not filled up and in the Punjab and Madras the Additional Judge was engaged for a longer period than was contemplated in the budget. The new change in the Central Provinces under *Law Officers* refers to the recently created office of Government Pleader. The Accounts budget was too high, while in Bengal the actuals are high owing to additional allowances drawn for privilege leave vacancies and to larger fees than were expected having been granted to Counsel in criminal cases. The high charge in Madras is caused by the transfer to this head of Pleaders which were formerly treated as district contingencies, and partly to some important cases which arose during the year and which necessitated the payment of special fees. The large payment in Bombay is to the prosecution of Jāghirdār Hanumantrao and the refund to Mr Wilson of his expenses in connection with the charges brought against him by the Dewan of Cambay. The rise in Bengal on account of *Criminal and Sessions Courts* is due to the appointment of additional Subordinate Judges and Munsiffs in 1887 88 to increased outlay on establishments for serving processes, and on supplies and salaries and contingencies. The North Western Provinces budget was too low and an extra Judge was appointed at Ghazipur. The saving in the Punjab is composed of numerous items, and in Bombay it is effected by contingencies and process serving. As regards *Criminal Courts* the small amount charged in the Central Provinces is ascribed to the reduced scale of diet money now granted to witnesses in criminal cases. In Burma the establishments have been revised and the budget was raised to provide for the additional cost but the new scheme was introduced later than was expected. The fluctuations in the other Provinces are due to absences on leave but in Bengal additional expenditure was incurred for Deputy Magistrate establishments and in Madras the budget allowed for a revision of establishments but it was not carried out. The *Upper Burma charges* fall short of the budget owing to delay in giving effect to the reorganisation mentioned above. In *England* the budget provided for the outfit allowance of three Judges whereas no Judge came to India in the year.

19B—Law and Justice—Jails

			India	Central Provinces	Burma	Assam	Bengal	N W P and O d h	Punjab	Madras	Bombay
Jail Manufactures	Accounts	1887 88	1 3	24 6	11 3	1 5	52 9	18 4	14 1	11 5	6 7
	Budget		1 1	32 4	13 8	1 2	62 0	21 0	15 5	17 0	8 5
	Revised		1 3	25 2	12 7	1 2	66 0	19 5	15 5	13 7	8 4
	Accounts	1888 89	1 2	26 5	14 5	1 5	64 9	17 5	14 4	12 7	7 6
Other Jail Charges	Accounts	1887 88	5 9	2 8	59 8	8 2	100 2	88 2	72 8	71 8	47 6
	Budget		6 5	25 0	61 2	10 6	109 0	88 6	70 8	73 3	50 0
	Revised		6 0	29 1	66 4	8 3	110 0	93 9	76 5	69 3	50 3
	Accounts	1888 89	4 6	29 0	70 8	8 3	114 7	93 9	77 1	70 3	52 3
Convict Charges at Port Blair and Nicobars	Accounts	1887 88	127 3								
	Budget		128 9								
	Revised		128 7								
	Accounts	1888 89	125 6								
Other Charges	Accounts	1887 88	8								1
	Budget		8								
	Revised		9								
	Accounts	1888 89	7								
Upper Burma Charges	Accounts	1887 88			17 0						
	Budget				23 0						
	Revised				20 6						
	Accounts	1888 89			26 1						
TOTAL	Accounts	1887 88	175 3	51 4	88 1	9 7	153 1	106 6	86 9	86 3	54 4
	Budget		177 3	57 4	98 0	11 8	171 0	109 6	86 3	90 3	58 5
	Revised		136 9	54 3	105 7	10 0	176 0	113 2	92 0	83 0	58 7
	Accounts	1888 89	132 1	55 5	111 4	9 8	179 6	111 4	91 5	81 0	59 9

Section D—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

90 The saving under *Jail Manufactures* in the Central Provinces, as compared with the Budget, is to curtailed expenditure on raw materials in the Jubbulpore School of Industry consequent on a falling in the demand for tents. The increased expenditure in Bengal is counterbalanced by increased receipts noted in para 75. The Madras budget was too high. The saving in *other Jail charges*, India, is made up of numerous small items. The large expenditure in the Central Provinces is ascribed (1) to ease in the number of prisoners, (2) to improved dietary of short term men, and (3) to high prices of grain. The excess in Burma is largely due to transport charges, the District Jails not affording sufficient accommodation, as well as to large demands for rations, hospital expenses and petty construction and repairs. The expenditure was over estimated in Assam. The increase in Bengal was in rations, clothing and in the North Western Provinces and Oudh in rations. In the Punjab the budget was exceeded in consequence (1) of an increase in the Jail population (2) of the high prices of food grains which prevailed in the Province and (3) of the erection of a new Central Jail at Mooltan. The Madras saving occurred in the cost of rations, owing it is reported to more careful supervision over the expenditure, but this saving was partly counterbalanced by increased expenditure for clothing and bedding. Bombay increase is spread over many items, supplies and services being the chief. The India Budget for *Convict charges at Port Blair and Nicobars* was too low and did not provide sufficiently for stores. A part of this increase is met by improved receipts as noted in para. 75. The head *Other charges* in India includes the cost of Indian convicts in the Straits. The rise in *Upper Burma charges* consists of rations and other charges, a larger number of convicts having been admitted into jail than provided for in the Budget.

20—Police

			India	Central Prov inc s	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Jail Police	Accounts	1887-88					317			217	301	835
	Budget						322			225	315	862
	Revised Accounts	1888-89					332		—	224	306	862
Jail Police	Accounts	1887-88		37	40	32	117	128	134	112	43	543
	Budget			38	46	32	116	117	135	113	45	642
	Revised Accounts	1888-89		46	64	35	116	133	127	113	49	683
Jail Police	Accounts	1887-88		45	65	35	113	132	129	114	48	681
	Budget											
	Revised Accounts	1888-89										
District Executive Force	Accounts	1887-88	314	1218	2564	413	3945	3556	2418	3257	3141	20726
	Budget		354	1240	251	414	3880	350	2422	3312	3305	21032
	Revised Accounts	1888-89	327	1226	2461	415	3940	354	2412	3315	3167	20447
District Executive Force	Accounts	1887-88	326	1215	2406	409	3947	359	2388	3187	3184	20590
	Budget											
	Revised Accounts	1888-89										
Municipal and Can ment Police	Accounts	1887-88					(a)		538	—	14	552
	Budget								543		17	560
	Revised Accounts	1888-89							547		13	560
Municipal and Can ment Police	Accounts	1887-88							534		14	548
	Budget											
	Revised Accounts	1888-89										
Government Rail way Police	Accounts	1887-88	137	16		1	98	31	128	5	95	511
	Budget		141	15	37	1	108	35	135	8	96	576
	Revised Accounts	1888-89	156	16		1	108	35	128	7	97	548
Municipal Police	Accounts	1887-88	93	20		1	102	28	132	6	101	483
	Budget											
	Revised Accounts	1888-89										
Municipal Police	Accounts	1887-88			325	1	141	2471		6	1082	4026
	Budget				301	1	142	2404		7	1054	4059
	Revised Accounts	1888-89			371	1	150	2487		7	871	3886
Municipal Police	Accounts	1887-88			361	1	166	2489		6	881	3904
	Budget											
	Revised Accounts	1888-89										
Municipal Police	Accounts	1887-88	—	14	357	496	199	27	132		609	1834
	Budget			20	424	499	183	29	132		632	1919
	Revised Accounts	1888-89	3	16	376	504	200	27	133	5	582	1846
Municipal Police	Accounts	1887-88	3	15	553	513	188	26	132	5	604	1839
	Budget											
	Revised Accounts	1888-89										
Municipal Police	Accounts	1887-88	4	48	3	19	22	61	28	197	92	474
	Budget		1	7	3	27	22	70	33	202	85	500
	Revised Accounts	1888-89	3	53	3	20	22	65	29	213	100	508
Municipal Police	Accounts	1887-88	3	51	3	19	24	64	29	218	99	510
	Budget											
	Revised Accounts	1888-89										
Municipal Police	Accounts	1887-88	96	1	8		93	3	2	26	14	243
	Budget		109	2	7		21	4	2	27	12	184
	Revised Accounts	1888-89	108	2	9		22	3	1	26	12	183
Municipal Police	Accounts	1887-88	108	1	9		24	3	3	26	13	187
	Budget											
	Revised Accounts	1888-89										
Municipal Police	Accounts	1887-88			7092							7092
	Budget				7428							7428
	Revised Accounts	1888-89			7894							7894
Municipal Police	Accounts	1887-88			7951							7951
	Budget											
	Revised Accounts	1888-89										
Total	Accounts	1887-88	551	1334	10389	962	4832	6277	3380	3820	5391	36936
	Budget		605	1372	10819	974	4794	6341	3402	3894	5561	37762
	Revised Accounts	1888-89	597	1359	11177	976	4890	6314	3357	3840	5397	37707
Total	Accounts	1887-88	533	1347	11148	978	4884	6270	3347	3785	5351	37543
	Budget											
	Revised Accounts	1888-89										

(a) Included under District Executive Forces

Section D—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued

91 The charge for *superintendence* was raised during the year in the Central Provinces and in North-Western Provinces and Oudh owing to the formation of a special branch in the office of Inspector General. There was also an increase in Burma where one Inspector General was appointed for the whole country, the officer holding that appointment in Upper Burma together with his Deputy having been transferred to Rangoon. The head *District Executive Force* shews savings on the Budget all Provinces except Bengal where extra expenditure was incurred on account of privilege leave vacant and for additional police entertained in Darjeeling and Julpaiguri. The saving in India has accrued from reductions in the strength of the Quetta Police and smaller payments as compensation for dearness provisions. In the Central Provinces the full complement of Chief and Head Constables and Mount Police was not maintained and economies were effected in the cost of clothing and other fluctuating items. The Burma saving is spread over all the classes of charges comprised in this head and results no doubt from the quieter condition of the country. The North Western Provinces saving is in the gross for clothing. The Punjab and Madras budgets were too high while in Bombay the decline is almost wholly due to stoppage of recruiting. As regards the *Government Railway Police* the India charge is a sum, a recovery of 65 having been deducted from it, instead of being credited to XVII—Police as was former practice. The excess in India has occurred on the Sindh Pishin line and in the Central Province on the Bengal Nagpur Railway. The provision in the Burma budget was not required. The increased expenditure for *Village Police* in Burma is due to larger payments on account of Headmen in 1888 & while in Bombay there has been a change of classification by which local charges connected with village accountants are now placed under 3—Land Revenue Allowances to District and Village Officers. The small charge for *Special Police* in Burma is ascribed to the abolition of the Burma levy in Tharawady and to transfer of the grant for Police Barracks to the Public Works Department. The excess in Assam was spent mainly on arms and accoutrements, petty construction and repair and miscellaneous contingencies. The reduction in Bombay has occurred in Mahikantha Palanpur and Rewakantha. The Madras and Bombay accounts shew that additional *Cattle Pounds* were established during the year for which the Bombay budget did not provide. The large sum paid in 1887-88 as *other charges* in Bengal comprised refund of Pound receipts which had been wrongly treated as Provincial revenue in the preceding year. The budget for *Upper Burma Charges* proved inadequate as regards the cost of punitive and Village Police, and travelling and escort charges and rewards.

21—Marine

			India	Burma	Assam	Bengal	Madras	Bombay	TOTAL
General Supervision and Accounts	Accounts	1887-88	16.3						16
	Budget		16.4						16
	Revised	1888-89	15.4						15
	Accounts		15.2						15
Marine Survey and Establishments	Accounts	1887-88	11.0	9		6.7	1.0	1.9	21
	Budget		12.4	8		5.7	1.1	2.1	22
	Revised	1888-89	9.0	2.1		5.2	0	1.9	19
	Accounts		8.5	2.1		5.2	8	1.9	18
Dockyards	Accounts	1887-88	71.6						71
	Budget		69.8						69
	Revised	1888-89	70.0						70
	Accounts		70.0						70
Salaries and Allowances of Officers and men afloat	Accounts	1887-88	107.0	3.9	4	8.8	3	1	120
	Budget		131.0	4.5	3.5	8.7	4		142
	Revised	1888-89	104.0	4.4	2.2	7.1	2	5	118
	Accounts		98.6	4.4	2.2	6.7	3	6	112
Marine Stores and Coal for Building and Repairs of Ships	Accounts	1887-88	69.5	5.7	5	7.3			83
	Budget		50.8	3.7	3.7	7.7			65
	Revised	1888-89	58.5	2.0	2.2	4.7		3	67
	Accounts		54.4	1.9	2.5	3.8		3	62
Pilotage, Pilot Establishment and Vessels	Accounts	1887-88			1	58.4	1.4	3	60
	Budget				4	56.3	1.3	3	58
	Revised	1888-89			4	57.0	8	3	58
	Accounts				3	58.3		3	58

Section D—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued

21—Marine—continued

			India	Burma	Assa	Bengal	Madras	Bombay	TOTAL
Other Charges	Accounts	1887 88	66 2	20 9	5 8	10 4		3	103 6
	Budget		49 7	22 8	5 6	17 6	15 0	1 3	112 0
	Revised	1888 89	36 2	20 3	5 5	28 1		1 3	91 4
	Accounts		31 6	26 2	5 2	33 1		2	96 3
TOTAL	Accounts	1887 88	341 6	31 4	6 8	91 6	2 7	2 6	476 7
	Budget		330 1	31 8	13 3	96 0	17 8	3 7	492 7
	Revised	1888 89	293 1	28 8	10 3	102 1	1 9	4 3	440 5
	Accounts		278 3	34 6	10 2	107 1	1 1	3 3	434 6
Deduct amounts transferred to other heads	Accounts	1887 88	8 1						8 1
	Budget		7 1						7 1
	Revised	1888 89	7 1						7 1
	Accounts		6 3						6 3
TOTAL	Accounts	1887 88	333 5	31 4	6 8	91 6	2 7	2 6	468 6
	Budget		323 0	31 8	13 3	96 0	17 8	3 7	485 6
	Revised	1888 89	286 0	28 8	10 3	102 1	1 9	4 3	433 4
	Accounts		272 0	34 6	10 2	107 1	1 1	3 3	428 3
			Sterling	Exchange	TOTAL				
England	Accounts	1887 88	142 4	59 9	202 3	Grand Total India and England	Accounts	1887 88	670 9
	Budget		92 0	38 7	130 7		Budget		616 3
	Revised	1888 89	97 5	45 3	142 8		Revised	1888 89	576 2
	Accounts		102 4	47 6	15 0		Accounts		578 3

92 The decrease in *General Supervision and Accounts* is chiefly due to the absence on furlough of the Director of the Indian Marine and to economies in the office of the Examiner of Marine Accounts. The *Marine Survey* Department was revised after the budget was framed with the result that the number of officers was reduced. The large saving in India on account of *Salaries and allowances* is attributed to the employment of a smaller number of officers afloat, and to the late arrival of the new torpedo boats whereby the grants sanctioned for them were only partially used. The saving in Bengal is due to the sale of the 'Undaunted'. The details of the head *Marine Stores and Coal* shew an actual extra expenditure of 7 2 owing to increased indents received from other Departments involving a large expenditure for stores, and to unexpected purchases of stores for vessels in Burma. On the other hand, no was provided for coal and stores for the new torpedo boats but it was eventually not required for the reasons stated above. The large expenditure in 1887 88 was caused by the operations in Burma as explained in the report of that year. The Burma expenditure was high in 1887 88 owing to the state of the country. In 1888 89 one of the Arrakan steamers was sold and the other discontinued working. In Bengal the demand for coal and stores diminished after the sale of the 'Undaunted'. The Budget for this Province for *Isotage* was insufficient. The head *Other Charges* in India comprises (1) Miscellaneous shore establishments (2) Purchase and hire of ships and (3) Miscellaneous. As regards miscellaneous shore establishments the expenditure in 1888 89 exceeds that of 1887 88 by 2, and exceeds the budget by 6 chiefly on account of work done by the Agent for Government Consignments for other departments. The savings in purchase and hire of ships and in miscellaneous, amount to 29 3 and 5 5 as compared with 1887 88 and to 15 4 and 4 3 as compared with the budget, the reduction being due in both cases to the more settled state of the country in Burma. In Burma itself the charges for light houses and light ships exceeded by 1 4 and 2 8 the actuals of the preceding year and the budget owing to repairs done to the light vessel Colombo and to large supplies of stores and provisions. The main difference, however is in a sum of 4 4 paid for steamer service on the Sittang River. The large outlay in Bengal comprises payments on account of a new pilot brig under construction in England. The Madras Budget made provision for a new steam launch which eventually was not required.

93 The excess in *England* arose from indents for the Eastern Division of the Indian Marine having been greater than the estimated requirements.

Section D—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued

22—Education

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	Total
Direction	Accounts	1887-88		31	26		56	39	40	45	43	
	Budget			28	23		59	39	41	44	43	
	Revised			26	19		60	39	44	47	44	
	Accounts	1888-89		26	19	20	61	39	44	46	44	2
Inspection	Accounts	1887-88	9	83	62	54	336	229	144	339	212	14
	Budget		11	90	67	60	450	249	148	297	218	15
	Revised		10	81	63	55	332	233	138	310	218	14
	Accounts	1888-89	9	80	63	35	340	229	135	314	224	14
University	Accounts	1887-88						2	32		15	
	Budget							7	33		15	
	Revised								33		15	
	Accounts	1888-89							33		15	
Government Colleges	Accounts	1887-88	37	16			549	112	49	222	263	12
	Budget		36	17			558	109	53	266	246	12
	Revised		33	17			550	109	46	256	238	12
	Accounts	1888-89	38	18			551	109	48	255	241	12
Government Schools	Accounts	1887-88	54	374	115	100	174	980	596	614	1776	6
	Budget		50	391	99	106	783	1008	597	598	1887	5
	Revised		60	377	94	101	1779	991	603	603	1832	64
	Accounts	1888-89	58	369	96	99	1725	997	596	617	1805	6
Grants-in-aid and Payments by results	Accounts	1887-88	79	86	153	139	553	307	272	624	345	2
	Budget		65	83	104	147	1342	303	345	616	479	3
	Revised		58	80	149	142	540	95	204	632	422	26
	Accounts	1888-89	64	75	133	142	554	296	299	501	410	2
Scholarships	Accounts	1887-88	5	27	17	19	237	57	50	15	56	
	Budget		6	35	18	20	188	60	83	20	70	
	Revised		5	29	17	20	212	59	65	17	59	
	Accounts	1888-89	6	28	16	19	221	55	60	16	59	
Other charges	Accounts	1887-88	1	33	80	8	36	55	25	61	170	
	Budget		16	36	101	8	32	44	41	61	190	
	Revised		13	33	104	5	41	49	21	59	172	
	Accounts	1888-89	1	36	99	5	37	49	22	54	187	
TOTAL	Accounts	1887-88	184	650	153	30	3521	1781	1197	1923	2880	120
	Budget		190	690	171	341	3412	1819	1341	1902	3138	13
	Revised		177	643	145	323	3513	1775	1244	1954	3000	130
	Accounts	1888-89	176	631	146	320	3489	1774	1237	1893	2985	120
			Sterling	Exchange	Total							
England	Account	1887-88	6	3	9							
	Budget		13	5	18							
	Revised		12	6	18							
	Accounts	1888-89	11	5	16							
						Grand Total in cluding England			Accounts Budget Revised Accounts			
									1887-88 1888-89			120 13 130 120

94 The *Bengal* figures are again incapable of analysis in the usual detail as the District Boards have not followed the authorized classification. This is unsatisfactory as the necessity for carrying out the prescribed procedure was noticed in the report of last year and the expectation was entertained that irregularity would not be repeated. As it is the Bengal figures must be divided into Provincial and Local Expenditure and this is done in the following statement. No satisfactory explanation is received regarding the discrepancies in the Local Accounts but the Provincial Account has been affected by following circumstances. The excess over Budget under *Inspection* is due to the appointment of assistant Mahomedan Inspectors with establishment after the Budget was framed and under *Scholars* to unexpected arrears payments.

		PROVINCIAL ACCOUNT							Local Account	
		Direction	Inspection	Govt Colleges	Govt Schools	Grants-in-aid and payments by results	Scholar- ships	Other charges		Total Provincial
Accounts	1887-88	56	336	49	683	553	210	35	2422	100
Budget	} 1888-89	59	324	558	706	546	188	32	2413	00
Revised		60	332	550	678	540	212	41	2413	110
Accounts		61	340	551	696	553	219	38	2458	105

Section D—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued*

Upper Burma Charges has been effected by transferring the control of Medical Establishments in Upper Burma to the Inspector General at Rangoon. Towards the end of 1888-89 the Medical Establishments in Upper Burma were reorganised and this will involve some additional expenditure.

25—Political

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Political Agents	Accounts	1887-88	163 8	9	1	4 0		2 4	12 0	8 2	58 1	249 5
	Budget		170 4	9	1	4 1		2 7	11 0	7 1	59 1	256 7
	Revised	1888-89	161 5	0	1	3 7		2 4	13 0	7 3	58 3	247 2
	Accounts		164 7	9	1	3 7		2 2	12 0	7 2	58 1	248 9
Charges on the N W Frontier	Accounts	1887-88	62 0						22 2			84 2
	Budget		57 0						21 1			78 1
	Revised	1888-89	58 8						23 1			81 9
	Accounts		58 0						24 2			82 2
Political Subsidies	Accounts	1887-88	118 9									118 9
	Budget		138 9									138 9
	Revised	1888-89	183 9									183 9
	Accounts		103 9									103 9
Entertainment of Princes and Chiefs	Accounts	1887-88	3 8		1	4	1		3 3		1 7	9 4
	Budget		6 9		2	5	9	1	2 8		2 0	13 4
	Revised	1888-89	4 2		1	4	2	1	3 1		1 7	9 8
	Accounts		4 3			4	1		3 4		2 0	10 2
Bar Presents and Allowances to Vakils	Accounts	1887-88	8 4		1	1	3 2	1 5	1 5		5 7	20 5
	Budget		7 0	1		2	1 0	4	1 6		5 4	15 7
	Revised	1888-89	6 9	1	1	2	1 0	6	2 1		4 6	15 7
	Accounts		4 7		9	1	1 1	5	2 6		4 0	11 9
Refugees and State Prisoners	Accounts	1887-88	47 9		6		6	0 0	17 4	8	5 7	82 0
	Budget		76 9		5		1 0	8 7	18 1	8	6 4	112 3
	Revised	1888-89	71 3		6		1 5	8 6	18 5	8	6 5	111 7
	Accounts		66 0		5		1 1	8 9	18 7	8	5 7	101 7
Upper Burma Charges	Accounts	1887-88			15 5							15 5
	Budget				11 1							11 1
	Revised	1888-89			15 9							15 9
	Accounts				15 3							15 3
Other charges	Accounts	1887-88	32 2	2	13	11	1 8	1	12 5	1	11 9	61 2
	Budget		31 0	2	16	4	6	3	4 9		11 6	49 6
	Revised	1888-89	30 9	1	13	6	4 3	5	8	1	11 8	57 8
	Accounts		48 3	2	12	5	6 0	4	8 1		11 3	76 3
TOTAL	Accounts	1887-88	43 0	11	17 7	5 6	5 7	13 0	69 9	9 1	83 1	641 2
	Budget		487 1	12	13 5	5 2	3 5	12 2	67 3	8 3	84 5	675 8
	Revised	1888-89	521 5	11	18 1	4 9	7 0	12 2	68 0	8 2	82 9	721 9
	Accounts		509 9	11	18 0	4 7	8 3	12 0	6 1	8 0	81 6	712 6

			Sterling	Ex change	Total				
England	Accounts	1887-88	10 0	4 2	14 2	Total including England	Accounts Budget Revised Accounts	1887-88 1888-89	684 7 714 6 766 4 756 2
	Budget		10 0	4 2	14 2				
	Revised	1888-89	10 0	4 6	14 6				
	Accounts		10 0	4 6	14 6				
Her Majesty's Establishment China	Accounts	1887-88	15 0	6 3	21 3				
	Budget		15 0	6 3	21 3				
	Revised	1888-89	15 0	6 9	21 9				
	Accounts		15 0	7 0	22 0				
Other Charges	Accounts	1887-88	5 6	2 4	8 0				
	Budget		2 3	1 0	3 3				
	Revised	1888-89	4 7	2 3	7 0				
	Accounts		4 8	2 2	7 0				
Total England	Accounts	1887-88	30 6	12 9	43 5				
	Budget		27 3	11 5	38 8				
	Revised	1888-89	29 7	13 8	43 5				
	Accounts		29 8	13 8	43 6				

98 Of the saving in India under *Political Agents* 2 4 is derived from abolition of the Office of Superintendent of Political Pensions in Calcutta and 3 0 from acting arrangements. The balance is made up chiefly of short payments to news writers and for secret service. The excess in *Charges on the North West Frontier* in the Punjab consists of increased outlay for Jezailchi corps and for great coats supplied to Khyber Rifles. The payments in 1888-89 on account of *Political Subsidies* include the amounts short

Section D—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—concluded
26—Scientific and other Minor Departments—continued

			India	Central Provinc es	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Botanical and other Public Gardens	Accounts	1887-88	3	23	1		101	90	117	25	25	38
	Budget		4	20	1		111	92	120	25	21	400
	Revised	1888-89	4	24	1		96	90	122	25	22	384
	Accounts		3	24	1		94	86	121	25	24	37
Other Agricultural Charges	Accounts	1887-88	20	1	27	1		1	37	40	94	221
	Budget		21	1	33	1		2	49	55	100	26
	Revised	1888-89	18	1	28	1		1	40	51	88	228
	Accounts		18	1	29		1	3	47	49	88	236
EMIGRATION												
Emigration	Accounts	1887-88	7			39	48	1		21		116
	Budget		7			48	49	3		21		128
	Revised	1888-89	7			40	49	3		21		120
	Accounts		9			35	45	2		21		112
STATISTICS												
Provincial Statistics	Accounts	1887-88	2	10	2	1	28		11	51	10	115
	Budget		1	10	3	2	24		14	34	5	93
	Revised	1888-89	1	10	2	1	21		10	36	5	86
	Accounts		2	10	2	1	6		10	34	4	69
Other Statistical Charges	Accounts	1887-88	2			4	17		5		7	35
	Budget					3	21		3		8	35
	Revised	1888-89				3	22		7		8	40
	Accounts		1			3	20		5		9	38
Miscellaneous	Accounts	1887-88	46	1			2	7	2	75	11	144
	Budget		46	2			3	7	3	69	11	141
	Revised	1888-89	46	1			2	6	17	76	10	158
	Accounts		50	1			2	4	18	80	11	166
Upper Burma	Accounts	1887-88			2							2
	Budget				2							2
	Revised	1888-89			2							2
	Accounts											
TOTAL	Accounts	1887-88	2767	49	39	49	333	196	199	364	225	4221
	Budget		2637	65	50	59	365	198	225	350	228	4177
	Revised	1888-89	2401	55	48	47	350	192	230	410	212	3945
	Accounts		2509	50	46	42	337	179	230	401	216	4008
England												
England	Accounts	1887-88	186	78	264	Total including Eng land						4485
	Budget		200	84	284							4461
	Revised	1888-89	188	88	276							4221
	Accounts		188	88	276							4284

100 The amount entered against the *Survey of India* is a net charge after deducting the share of the gross expenditure payable by Provincial Governments. This share was greater than was anticipated in the budget and hence the apparent saving. The saving in *Geological Survey and Museum* is due largely to leave arrangements in the higher grades and to the appointment of Artist not having been filled. The abolition of a fixed travelling allowance to the Director and of conveyance allowance to Assistant Superintendents appointed after June 1887 has also contributed to this result. The actuals under *Meteorological Department* are low mainly in consequence of smaller payments to observers. The head *Other Scientific Departments* represents donations to Scientific Societies, &c. and the Madras Expenditure embraces a grant of 46 for the Victoria Technical Institute. In Bengal the head *Experimental Cultivation* includes the cost of experiments in silk and of establishing an experimental farm in Burdwan for agricultural purposes. The head *Other Agricultural Charges* shews the cost of Veterinary Colleges and Schools and of the establishments for prevention of cattle disease. The Assam Budget for *Emigration* was high. *Other Statistical Charges* comprise expenditure for registration of Railway, River and Road borne Traffic and similar items. As regards the head *Miscellaneous* it shews the charges for the Board of Examiners at Calcutta and the payments for various Civil Service Examinations. The Punjab account includes the expenses of the Jhajjar Fuel and Fodder Reserves an incorporated Local Fund, for which no provision existed in the Budget. The increase in Madras is almost entirely in the remuneration granted to Examiners of the Minor Civil Service Examinations, and is counterbalanced by additional receipts as credited under the head XXI—Scientific and Other Minor Departments. The Bombay charge is composed almost entirely of payments for the Reporter on the Native Press.

Section E — MISCELLANEOUS

1887-88 Accounts.		Budget	1888-89 Revised	Accounts
1,606,1	RECEIPTS	1,166,2	1,796,5	1,792,8

101 The leading feature in this section is the large receipt under *Exchange* which shows a gain in excess of the Budget of 536,5 of which 301,7 arose out of transactions connected with subsidized Railway Companies and the Mysore Railway and was excluded from the Budget pending orders. In addition to these special items, the gain by exchange on railway transactions exceeded expectations, owing partly to large withdrawals by the Companies and partly to the fall in the value of the rupee.

XXII — Receipts in aid of Superannuation, Retired and Compassionate Allowances

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	Total
Subscriptions to the Military Military Orphan and Me- dical Retiring Funds	Accounts	1887 88	39 1				2 3			22 6	20 1	
	Budget		38 0				2 0			25 4	18 1	
	Revised		38 0				2 2			21 0	17 8	
	Accounts	1888 89	36 7				3 2			19 1	17 3	
Amount appropriat- ed from the capi- tal account of the Military Orphan Fund	Accounts	1887 88	35 2									
	Budget		32 6									
	Revised		37 0									
	Accounts	1888-89	2 3									
Subscriptions to the Bengal Civil Fund	Accounts	1887 88	8 2	1 7	1 3	1 2	14 9	12 0	6 6	2	4	
	Budget		6 1	1 6	1 3	1 2	13 2	12 2	6 5	3	4	
	Revised		5 8	1 0	1 5	1 4	15 0	12 2	6 5		5	
	Accounts	1888 89	6 5	1 5	1 5	1 4	15 0	12 1	7 0	1	6	
Subscriptions to the Madras Civil Fund	Accounts	1887 88	4							8 1		
	Budget		3							6 0		
	Revised		3							8 0		
	Accounts	1888-89	3							6 8		
Subscriptions to the Bombay Civil Fund	Accounts	1887 88	1 0						2		7 0	
	Budget		3						1		7 0	
	Revised		3						1		6 6	
	Accounts	1888 89	2						1		6 8	
Contributions for Pensions and Gra- tuities	Accounts	1887 88	27 2	3 6	3	3	4 4	2 9	5 0	3 6	19 2	
	Budget		26 9	1 2	4	3	4 5	2 0	4 4	2 5	10 6	
	Revised		47 0	4 8	3	3	4 5	2 6	5 3	4 0	20 3	
	Accounts	1888 89	45 9	5 6	3	3	4 8	2 7	5 2	5 7	20 5	
Upper Burma	Accounts	1887 88			1 0							
	Budget				9							
	Revised				7							
	Accounts	1888 89			6							
Other Items	Accounts	1887 88	2 1	5	2	1	8	7	3	8	6	
	Budget		1 3	4	2	1	8	8	3	8	8	
	Revised		1 4	4	3	2	8	9	4	1 1	8	
	Accounts	1888 89	2 0	6	3	2	9	9	4	9	8	
TOTAL	Accounts	1887 88	113 2	5 6	2 8	1 6	22 4	15 6	12 1	35	47 3	
	Budget		105 5	3 2	2 8	1 6	22 5	15 0	11 3	35 1	45 9	
	Revised		129 8	6 8	2 8	1 9	22 5	15 7	1 3	34 1	46 0	
	Accounts	1888 89	93 9	7 7	2 7	1 9	23 9	15 7	12 7	32 6	46 0	
			Ster- ling	Ex- change	Total							
England	Accounts	188 88	104 1	43 7	147 8							
	Budget		98 1	41 2	139 3							
	Revised		103 8	48 3	152 1							
	Accounts	1888 89	104 7	47 7	152 4							
								Total including England			Accounts	1887 88
											Budget	
											Revised	
											Accounts	1888 89

102 Subscriptions to the Military Military Orphan and Medical Retiring Funds are declining the retirement of old subscribers since their places are not filled with new admissions. The India estimate for Appropriation from the Capital account of the Military Orphan Fund was a mistake, as the am-

Section E—MISCELLANEOUS—continued

able was exhausted in 1887 88 except the small sum now credited. The next head requiring attention is *Contributions for Pensions and Gratuities* which shows a large excess. This excess represents the contribution now levied for the first time in respect of the British Officers employed in the Hyderabad Assigned Districts. In the Central Provinces recoveries were made on account of officers lent to the Malabar Nagpur and Indian Midland Railways and in Madras on account of officers transferred from the Madras Kistna State Railway to the Southern Mahratta Railway Company. These recoveries were not anticipated when the Budget was framed.

103 In *England* there were exceptional receipts this year in consequence of the investment of Main Trust funds. There were also small increases in the subscriptions realised on account of the various Service Funds in India.

XXIII—Stationery and Printing

			India	Central Provinces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Receipts from sale of stationery	Accounts 1887 88			6	23	1	6	9	100	24	17	245
	Budget			5	16	1	70	11	12	17	15	147
	Revised	1888 89			24	1	67	11	21	33	17	174
	Accounts		2	1	24		80	1	20	28	18	174
Cost of Gazettes and other publications	Account 1887 88		40	3	2	1	81	34	3	30	21	224
	Budget		30	2	3	1	65	34	2	33	17	157
	Revised	1888 89	54	2	5	1	90	36	3	43	17	251
	Accounts		59	1	4	1	93	33	2	44	15	252
Press Receipts	Accounts 1887 88		50	9	2	5	75	30	98	35	29	333
	Budget		55	9	2	4	77	16	40	34	30	267
	Revised	1888 89	60	7	3	3	53	13	46	29	39	252
	Accounts		64	7	7	3	49	19	36	26	45	256
Burma	Accounts 1887 88				1							1
	Budget											
	Revised	1888 89			2							2
TOTAL	Accounts 1887 88		90	18	28	7	221	73	201	98	67	803
	Budget		85	16	21	6	21	61	54	84	62	601
	Revised	1888 89	114	9	34	5	210	60	70	105	72	671
	Accounts		125	9	37	4	222	53	58	98	78	684

104 The receipts from sale of Stationery were large in Bengal owing to increased supplies made to the Railways. They are very fluctuating in the North Western Provinces and Oudh where they were particularly low in 1888 89. The Punjab receipts have diminished as the North Western Railway no longer indents upon the Stationery Department. The sale of *Gazettes and other publications* in India and Malabar was increased by a demand for the publication "Digest of Indian Law" and for Law Reports. The shrinkage in other press receipts was caused in Bengal by the stoppage of supplies to District Boards. Punjab credit in 1887 88 was large in consequence of a misclassification as explained in the report for that year.

XXIV—Exchange

1887 88 Accounts		Budget	1888 89 Revised	Accounts
Guaranteed Companies—				
<i>(Net Repayments in India)—</i>				
	Sterling Amount	393 5	401 5	350 9
—144 3	Exchange at average rate of Council Bills	—165 3	—186 ~	—163 3
245 6	Exchange at contract and fixed rates on the sterling amount and on revenue stores	254 0	266 5	283 0
101 3	Net result (gain + loss—)	88,7	79,8	119 7
Other Companies—				
<i>(Net Withdrawals in India)—</i>				
SOUTHERN MAHRATTA RAILWAY—				
	Sterling Amount	431 1	621 2	608 9
220 0	Exchange at average rate of Council Bills	181 1	288 8	283 3
—97 5	Exchange at contract and fixed rates	—147 7	—186 2	—191 7
122,5	Net result (gain + loss—)	33,4	137,1 (a)	126,1 (a)

Section E—MISCELLANEOUS—continued

XXIV—Exchange—continued

1887-88 Accounts		Budget	1888-89, Revised	Accounts.
INDIAN MIDLAND RAILWAY—				
	Sterling Amount *	1 200 0	1 528 8	1 505 3
515 6	Exchange at average rate of Council Bills	504 0	710,9	700 4
—172 3	Exchange at contract and fixed rates	—300 0	—301 2	—297 4
343,3	Net result (gain + loss—)	204,0	409,7	403,0
BENGAL NAGPUR RAILWAY—				
	Sterling Amount	1 153 9	1 585 9	1 533 1
636 5	Exchange at average rate of Council Bills	484 6	737 4	713 3
—392 4	Exchange at contract and fixed rates	—346 1	—348 1	—340 9
244,1	Net result (gain + loss—)	138,5	389,3	372,4
BENGAL CENTRAL RAILWAY—				
	Sterling Amount	100	114	107
1 4	Exchange at average rate	4 2	5 3	5 0
—1 3	Exchange at contract rate	—4 0	—4 6	—3 1
1	Net result (gain + loss—)	2	7	19
Remittance Accounts—				
<i>(Net payments in England)—</i>				
EAST INDIAN RAILWAY ADVANCES—				
	Sterling Amount	256 5	270 0	264 4
—101 6	Exchange at average rate of Council Bills	—107 8	—125 6	—123 0
84 2	Exchange at contract and fixed rates	108 0	121 9	112 6
—17 4	Net result (gain + loss—)	2	—3,7	—10,4
RAJPUTANA MALWA RAILWAY ADVANCES—				
	Sterling Amount	185 0	130 6	117 1
—52,0	Exchange at average rate of Council Bills	—77 7	—60 7	—54,5
40 8	Exchange at contract and fixed rates	77 7	58 3	51 9
—11,2	Net result (gain + loss—)		—2,4	—2,6
MISCELLANEOUS—				
	Sterling Amount	649 2	749 8	731 5
—245 9	Exchange at average rate of Council Bills	—272 7	—348 7	—340 3
207 7	Exchange at contract and fixed rates	222 7	290 0	281 7
—38,2	Net result (gain + loss—)	—50,0	—58,7	—58,6
+744,5	Total (gain + loss—)	+415,0	+951,8	+951,5

105 In paragraph 103 of the report for 1885 86, it was explained in detail how the gains and loss arise on the various transactions included in the foregoing statement, and the information was repeated in a condensed form in paragraph 122 of the report for 1886 87. All that need be stated here is that the results produced in this account depend first upon the sterling amount of the transactions with which the exchange is connected and second upon the average rate at which Her Majesty's Secretary of State in Council is able to sell his bills on India.

106 The actual gain in 1888 89 exceeds the Budget by 536,5 which comprises 31 0 realized on transactions with Guaranteed Railways and 527 3 with Subsidized Railways, counterbalanced by a loss of 21 on other accounts. The improvement under Guaranteed Railways is due to increased credits of Revenue Stores as stated in paragraph 255. Of the improvement connected with Subsidized Railways 240,5 is derived from capital issues to the Companies in England, for which no provision was made.

Section E — MISCELLANEOUS—continued

XXIV — Exchange — concluded

in the Budget, as the question whether this gain should be treated as current Revenue was the under the consideration of the Secretary of State. A further gain of 61 2 arising out of transactions of the Mysore Railway was also omitted from the Budget pending orders of the Secretary of State. The balance (225 6) of the gain relating to Subsidized Railways arose partly from the net withdrawal by the Companies having exceeded the limits assumed in the Budget, and partly from the rate of exchange having been over half a penny lower than was estimated. The loss of 21,8 is made up of 10,6 on advances to the East India Railway Company 2 6 on advances for the Rajputana Malwa Railway and 8 6 on Miscellaneous Accounts. These Railway losses are attributable to the decline in exchange, enhanced in the case of the East India Railway by the increased amount of advances. The loss of 8 6 on Miscellaneous Accounts is due chiefly to large purchases of stores in England for the Patiala Bhatinda and Kathiawar Railways.

XXV - Miscellaneous

			India	Central Province	Burma	Assam	Bengal	N W and Oudh	Punjab	Mad ras	Bom bay	TOTAL
Gain by exchange on transactions in India.	Accounts	1887 88	19								8	27
	Budget		48								11	59
	Revised	1888 89	47								8	55
	Accounts		14								8	22
Premium on Bills	Accounts	1887 88	72	2	7	1	47	5	6	17	10	167
	Budget		58	1	0	1	43	0	6	10	10	141
	Revised	1888 89	68	2	30		55	5	6	21	11	198
	Accounts		88	2	35		57	4	6	22	13	227
Unclaimed Deposits	Accounts	1887 88	22	17	14	68	318	30	20	14	17	520
	Budget		5	6	2	22	362	60	31	25	12	524
	Revised	1888 89	6	6	2	35	365	40	20	20	7	511
	Accounts		9	10	7	47	427	103	32	21	14	673
Miscellaneous Fees Fines and For feitures	Accounts	1887 88	13		2	2	223	1	1	35	7	284
	Budget		13		1	1	125	1	2	34	12	180
	Revised	1888 89	1		1	1	225	1	2	34	7	278
	Accounts		12	2	1	1	261	1	1	34	12	325
Government Audit Fees	Accounts	1887 88	17				21			6	6	50
	Budget		16		14	2	24			6	6	68
	Revised	1888 89	16				22			7	6	51
	Accounts		15			1	24			8	6	54
Contributions	Accounts	1887 88	1	5	10			133		72	63	284
	Budget		1	11	9			137		80	69	307
	Revised	1888 89	1	5	9			117		80	79	291
	Accounts		1	6	6			118		90	74	295
Rents	Accounts	1887 88	6	50	105	18	10	140	41	336	11	726
	Budget		7	45	99	17	23	140	43	297	14	694
	Revised	1888-89	6	46	113	13	29	114	42	315	11	719
	Accounts		7	46	114	15	32	145	41	311	11	719
Extraordinary Items	Accounts	1887 88	160						66		49	275
	Budget											
	Revised	1888 89						22			89	111
	Accounts		1					22			87	110
Other Items	Accounts	1887 88	63	21	19	7	499	45	157	138	280	1229
	Budget		73	15	7	7	302	48	160	165	266	1043
	Revised	1888-89	90	24	25	13	409	60	111	139	332	1203
	Accounts		82	21	22	10	416	57	116	201	319	1244
Upper Burma Re- ceipts	Accounts	1887 88			88							88
	Budget				30							30
	Revised	1888 89			86							86
	Accounts				100							100
TOTAL	Accounts	1887 88	373	95	245	96	1127	354	291	618	451	3650
	Budget		221	78	168	50	888	392	241	617	400	3055
	Revised	1888 89	246	83	266	62	1100	389	181	616	550	3493
	Accounts		229	87	265	74	1207	450	196	690	544	3762
England	Accounts	1887 88	89	17	126	Total including						3776
	Budget		25	10	35	England						3090
	Revised	1888 89	24	11	35	Accounts						3528
	Accounts		42	20	62	Revised						3824

Section E — MISCELLANEOUS—*continued*

XXV — Miscellaneous—*continued*

107 All the items in this group are more or less of a fluctuating character and hence it is necessary to notice the most striking differences. In connection with the head *Gain by exchange on transactions in India*, it is reported that towards the end of the year the rate for Hali Sicca rupees in Hyderabad, Deccan fell from 120 4, and 119 12, to 114 12, per 100 Government rupees. In Bengal and the North-Western Provinces and Oudh the amount of *Unclaimed deposits* lapsing to Government was unusually great, and in the former province a larger sum than expected was realised on account of survey of tea and arable lands, partition fees, and credited under *Miscellaneous fees, fines and forfeitures*. The head of *Contributions* represents sums received on various accounts from Municipalities and Excluded Local Funds. The amount in 1888-89 was low in the North Western Provinces and Oudh as the Lucknow Municipality released from payment till March 1891 and the sum due from Meerut was reduced. The increase in *Rents* consists in Burma of bazaar rents, and in Madras of adjustments on account of certain endowments in the Tanjore district. The *Extraordinary items* in the North Western Provinces and Oudh were proceeds of gold mohurs presented by the Nawab of Rampur. In Bombay, about half the amount represents the value of Government buildings transferred to the Bombay Baroda and Central India Railway Company, the balance being the sale proceeds of Government Promissory Notes belonging to Boards and similar authorities. In Bengal the head *Other items* includes large recoveries on account of insurance on State Railway Stores and the local revenue was larger than anticipated. The Punjab budget was too high. The increase in Madras is partly in the receipts relating to the Village Service Fund, partly in recoveries connected with service inams in the Kurnool district. The budget for *Upper Burma receipts* was quite insufficient, but when it was framed little reliable information was available.

108 The account in *England* includes 7 in respect of damage to stores during shipment and in transit to India and the receipts under several other heads exceeded the budget.

Section E — MISCELLANEOUS

1887 88 Accounts		Budget	1888 89, Revised.	Accounts
4,761,1	EXPENDITURE	4,857,9	4,895,9	4,884,3

109 In this section there is a large increase in Superannuation and Retired Allowance which continue to grow rapidly The Territorial and Political Pensions have diminished since the death of the ex King of Oudh, and the charges for stationery are small this year owing to the reduced indents sent from this country to the Secretary of State

27 — Territorial and Political Pensions

			India	Central Prov inces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL	
Territorial and Political Pensions	{	Accounts 1887 88	117 9	29,2		1 9	94 4	78 8	27 0	103 1	77 2	529,	
		Budget	90 2	29 1		1 9	92 5	75 0	28 0	104 7	78 5	509,	
		Revised	62 1	28 9		1 9	92,4	74 0	25 6	98,6	84 0	467	
		Accounts	63 8	27 0		1 9	101 7	75 2	25,4	96 2	84,3	475,	
Charitable allow ances	{	Accounts 1887 88	4 4		2 6		6	8 1	15 1	5		31	
		Budget	3 8		2 4		6	8 0	16 0	5		31	
		Revised	4 1		2 4		6	9 0	14 4	4		30,	
		Accounts	4 3		2 3		6	8 2	14 1	5		30 0	
Upper Burma	{	Accounts 1887-88			12 0							12 0	
		Budget			11 4							11	
		Revised	1888-89		11 4							11,	
		Accounts			11 4							11,	
TOTAL	{	Accounts 1887 88	122 3	29,2	14 6	1 9	95 0	85 9	42 1	103 6	77 2	572 8	
		Budget	103 0	29 1	13 8	1 9	94 1	83 0	44 0	105 2	78 5	552 6	
		Revised	66 2	28 9	13 8	1 9	93 0	83 0	40 0	99 0	84 0	509 8	
		Accounts	68 1	27 0	13 7	1 9	102 3	83 4	39 5	96 7	84 3	516 5	
England	{	Accounts 1887 88	Ste li g	Ex change	TOTAL	Grand Total including England							
		Budget	15 8	6 6	22 4							Accounts 1887 88	595
		Revised	12 5	5 2	17 7							Budget	570
		Accounts	21 2	0 9	31 1							Revised	540,
			18 3	8 5	26 8				Accounts	1888-89	543		

110 The decline in India under *Territorial and Political Pensions* is due to the death of the late E King of Oudh Allowances have been granted to various members of his family but many of them are drawn in other Provinces and especially in Bengal where the payments have consequently increased From Bengal, on the other hand some Nizamut pensions have been transferred to Bombay which explains the increase in that Presidency The reduction in Madras is ascribed to commutations granted chiefly in connection with the Carnatic and Mysore stipends

111 The excess in *England* is owing to advances made for the benefit of the eldest son of the Maharajah Dhulip Singh, as well as to an addition to a Nizamut pension with payment of arrears

28 — Civil Furlough and Absentee Allowances

1887 88 Accounts.		Budget	1888-89 Revised	Accounts.
1 3	India	5	7 7	3
1	Burma			
6	Bengal	1 5	7	7
3	North Western Provinces and Oudh			
	Madras	1	1	2
3	Bombay	1 0	2	1
2 6	TOTAL	3 1	8 7	1 3
215 5	England	217,0	214 0	216 5
90 6	Exchange	91 1	99 5	100 7
308 7	TOTAL INCLUDING ENGLAND	311 2	322 2	318 4

112 The fluctuations in these figures are inseparable from the uncertain nature of the charges The only thing special to record except that the India Revised was raised to 7,7 to provide for payments to certain British Officers serving in Berar but it was subsequently decided to charge such payments finally in the accounts of the Secretary of State

Section E—MISCELLANEOUS—continued

29—Superannuation Allowances and Pensions

			India	Central Prov inces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	TOTAL
Superannuation and Retired Allow ances	Accounts	1887 88	46 9	15 9	18 6	6 2	124 2	134 2	63 9	103 7	133 3	646
	Budget		51 0	15 1	18 7	6 5	123 4	135 6	68 2	108 0	135 2	662
	Revised		47 5	17	19 0	6 1	133 5	141 2	68 7	112 0	137 2	683
	Accounts	1888-89	48 3	18 5	19 5	6 2	134 4	143 0	69 5	111 6	137 6	688
Compassionate Al lowances	Accounts	1887 88	1 7	1 1	2		2 0	3 9	2 7	2 6	3 0	17
	Budget		1 7	1 4	3	1	2 6	4 0	2 6	2 5	3 0	18
	Revised		2 0	1 3	3		1 8	4 0	2 7	2 5	2 6	17
	Accounts	1888 89	2 2	1 1	2		1 6	4 0	2 8	2 2	2 7	16
Gratuities	Accounts	1887 88	1 4	3	8	5	2 2	1 4	2 0	2 0	2 4	13
	Budget		1 6	5	1 1	3	2 0	2 0	1 9	2 0	2 1	13
	Revised		4	4	9	3	1 2	1 3	1 3	1 9	1 4	6
	Accounts	1888 89	3	4	5	2	1 3	8	9	1 9	1 4	7
Donations to Ser vice Funds	Accounts	1887 88										
	Budget											
Military Orphan and Medical Re tiring Funds	Accounts	1887 88	8 3							2 6		10
	Budget		7 5							2 8		10
	Revised		7 5							2 6		10
	Accounts	1888-89	7 2							2 5		9
Pensions of the Military Funds	Accounts	1887 88	6 7							7 6	6 3	20
	Budget		5 9							6 7	6 4	16
	Revised		6 4							7 7	4 5	11
	Accounts	1888 89	6 9							7 6	4 5	15
Pensions of the Civil Funds	Accounts	1887 88	2 9				3	1 3		1 6	1 1	
	Budget		2 8				5	1 3		1 3	1 1	
	Revised		2 9				5	1 4		1 4	1 1	
	Accounts	1888-89	3 2				3	1 6		1 4	1 2	
Upper Burma	Accounts	1887 88			3							
	Budget				6							
Other Charges	Accounts	1887 88	1				6	5	3	1		1
	Budget		1					1	1	1		
	Revised		1	2			1	1	3	1	6	1
	Accounts	1888 89	1	2			1	1	3	3	7	1
TOTAL	Accounts	1887 88	68 0	17 3	19 9	6 7	129 3	141 3	68 9	120 2	146 1	717
	Budget		71 5	1 0	20 7	6 9	128 5	143 0	72 8	123 4	147 9	731
	Revised		66 8	19 6	21 0	6 6	137 1	148 0	73 0	128	147 4	747
	Accounts	1888 89	68 2	20 2	21 4	6 4	137 7	149 5	73 5	127 5	148 1	752
England			Ster- ling	Ex change	TOTAL							
	Accounts	1887 88	1 597 9	671 5	2 269 4	Total including Eng land						
	Budget		1 618 0	679 6	2 297 6							
	Revised		1 618 0	752 4	2 370 4							
	Accounts	1888 89	1 612 2	750 1	2 362 3							
England	Accounts	1887 88										
	Budget											
	Revised											
	Accounts	1888-89										

113 The charges under this head need to be examined in totals for the whole of India as the provincial distribution is liable to disturbance by change of residence among the pensioners. The payment on account of *Superannuation and retired allowances* have exceeded the expenditure in 1886-87 and still growing rapidly. The decline in *gratuities* flows out of the new pension rules, under which the maximum gratuity is limited to a sum equal to nine months' emoluments, instead of twelve, as formerly, pensions instead of gratuities are admissible for service extending from ten to fifteen years. As regards the other heads, the budget has been fairly well sustained, considering the uncertain character of the charges.

114. The saving in *England* is due to a decrease in several descriptions of pensions.

Section E.—MISCELLANEOUS—continued

30.—Stationery and Printing.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N. W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Stationery Office at the Presidency	Accounts	1887-88					107			37	26	170
	Budget						112			28	20	170
	Revised						112			28	20	170
	Accounts	1888-89					105			30	30	165
Purchase of Sta- tionery	Accounts	1887-88	2	22	2	7	102.0	67	11.4	29.5	13.7	166.6
	Budget		1	17	5	8	98.3	65	13.2	27.5	15.0	163.6
	Revised		1	2.0	10	8	102.5	6.4	12.6	20.0	20.5	165.9
	Accounts	1888-89	1	19	12	6	99.3	64	13.3	19.7	19.5	162.0
Government Presses	Accounts	1887-88	96.6	43	13.0	28	32.5	22.6	12.8	27.8	28.2	240.6
	Budget		92.0	42	18.2	30	30.7	23.8	11.9	27.0	30.7	241.5
	Revised		97.0	50	18.8	29	33.8	23.7	11.7	27.7	27.8	248.4
	Accounts	1888-89	94.1	4.9	18.6	28	30.7	23.0	10.9	27.7	27.9	240.6
Stationery supplied from Central Stores.	Accounts	1887-88	-179.3	4.9	11.8	21	53.3	16.6	10.6	54.9	25.1	
	Budget		-165.8	5.2	12.2	28	54.5	20.0	8.6	37.5	25.0	
	Revised		-168.1	5.3	1.4	27	53.5	19.2	10.5	40.0	24.5	
	Accounts	1888-89	-171.6	5.1	13.2	22	53.1	18.8	6.4	45.7	27.1	
Other Charges	Accounts	1887-88	1.2	1.1			4.8	3.5	8.1	3.4	1.3	23.0
	Budget		1.3	1.5			4.3	4.5	9.1	4.0	1.1	26.4
	Revised		8	13			50	39	7.8	3.9	1.3	24.0
	Accounts	1888-89	1.1	1.2			5.4	4.1	8.2	5.0	1.3	26.3
Upper Burma Charges	Accounts	1887-88			2.5							2.5
	Budget				4							4
	Revised				6							6
	Accounts	1888-89			5							5
TOTAL	Accounts	1887-88	-81.3	12.5	27.5	58	203.3	49.4	42.9	119.3	70.9	450.3
	Budget		-72.4	12.6	31.3	66	190.0	54.8	42.8	99.4	74.8	448.0
	Revised		-70.2	13.6	32.8	64	196.0	53.2	42.6	94.4	77.1	455.9
	Accounts	1888-89	-76.3	13.1	33.5	56	199.0	52.3	38.6	101.1	78.8	445.9

ENGLAND			Sterling	Ex change	Total			
Stores	Accounts	1887-88	82.8	34.8	117.6	Total including England	Accounts Budget Revised Accounts	1887-88 1888-89
	Budget		102.7	43.1	145.8			
	Revised		46.1	21.4	67.4			
	Accounts	1888-89	44.9	20.9	65.8			
Other Charges	Accounts	1887-88	6.5	2.8	9.3			
	Budget		9.0	3.8	12.8			
	Revised		9.0	4.2	13.2			
	Accounts	1888-89	8.6	4.0	12.6			
Total England	Accounts	1887-88	89.3	37.6	126.9			
	Budget		111.7	46.9	158.6			
	Revised		55.0	25.0	80.0			
	Accounts	1888-89	53.5	24.9	78.4			

115 The actuals this year in Bengal have closely followed the Budget in the matter of *Purchase of Stationery*. The expenditure in 1887-88 was specially high as explained in the report of that year. The Punjab expenditure was high in 1888-89 owing to a larger number of settlements being in progress. In Madras a large stock was brought over from 1887-88 which diminished the quantity needed in 1888-89. The excess over Budget in Bombay is due to the increasing substitution of articles of local manufacture or European Stores. The India Budget for *Government presses* proved too low, chiefly because the cost of Type Foundries was greater than expected owing to development of this work to meet demands from other provinces. The Government presses in Burma were reorganised during the year with a view to meet the additional demands made upon them. The saving in the Punjab is in the grant for materials and stock and in the miscellaneous expenses of the Secretariat press. In Bombay the Superintendent of the Government Central Press was on leave for seven months of the year and the allotments for establishment contingencies and supplies and services were not fully needed. The cost of *Stationery supplied from Central Stores* fluctuates according to the necessities of the various departments, and the only points to be noticed in connection with it are, that some of the Punjab indents were not supplied within the year, and that the price of water marked paper was lower than was contemplated in the Budget. The head *Other Charges* includes printing at private presses, lithography and refunds. The rise in Bengal is due to increased expenditure by District Boards. The Punjab Budget was too high as regards the grant for lithography.

116 The reduced expenditure in *England* is ascribed to smaller demands from India than were indicated in the estimates, owing partly to the stores having been obtained locally.

Section E.—MISCELLANEOUS—continued

31—Exchange.

NIL

32—Miscellaneous.

			India	Central Prov mces	Burma	Assam	Bengal	N W P and Oudh	Punjab	Madras	Bombay	Total	
Allowances and Re- wards.	{	Accounts	1887-88	2	2	6	2	13	3	5	3	15	7
		Budget		5	1	4	6	11	5	8	1,1	15	6
		Revised	1888-89	3	1	1,2	5	14	4	5	5	18	6
		Accounts		3	2	12	4	16	2	5	5	11	6
Remittance Charges	{	Accounts	1887-88	117	4	2,0	23	33	41	35	32	20	32
		Budget		122	5	1,4	10	50	41	39	27	22	32
		Revised	1888-89	103	4	13	7	30	41	30	32	27	20
		Accounts		121	3	12	6	28	37	25	34	28	20
Charitable Dona- tions	{	Accounts	1887-88	9	3	4	1	72	54	5	59	53	26
		Budget		9	3	2	1	83	60	5	62	54	27
		Revised	1888-89	8	3	2	1	102	56	5	58	60	20
		Accounts		7	3	2	1	102	53	4	64	59	20
Rewards for De- struction of Wild Animals	{	Accounts	1887-88	1	20	9	12	17	16	30	40	14	10
		Budget		1	21	9	12	20	23	18	73	15	10
		Revised	1888-89	1	23	8	10	15	18	20	41	16	10
		Accounts		1	21	7	9	17	15	20	48	16	10
Petty Provincial and Local Establish- ments	{	Accounts	1887-88	15	24	34	26	31	48	40	574	29	8
		Budget		8	25	39	21	45	54	43	552	27	8
		Revised	1888-89	16	23	38	31	36	43	40	615	26	8
		Accounts		13	22	38	36	36	44	43	626	24	8
Special Commis- sions of Enquiry	{	Accounts	1887-88	131				16	4		8	6	1
		Budget		4				30	5		2	4	
		Revised	1888-89	20				13	5	1	15	254	3
		Accounts		36				23	4	1	10	258	
Irrecoverable Loans written off	{	Accounts	1887-88			6	3					10	
		Budget										5	
		Revised	1888-89				1	5				3	
		Accounts										1	
Rents Rates and Taxes.	{	Accounts	1887-88	14		4	3	134			4	52	2
		Budget		3		4	2	11			3	52	
		Revised	1888-89	14		8	2	18			4	53	1
		Accounts		14		10	3	19			4	53	
Extraordinary Items	{	Accounts	1887-88				9						
		Budget											
		Revised	1888-89									29	
		Accounts										29	
Upper Charges Burma	{	Accounts	1887-88			82							6
		Budget				650							
		Revised	1888-89			883							8
		Accounts				859							
Other Items	{	Accounts	1887-88	15	11	5	9	112	32	57	41	79	
		Budget		30	7	4	2	36	40	130	169	78	
		Revised	1888-89	60	6	24	4	72	38	24	28	84	
		Accounts		34	4	14	2	60	40	23	38	83	
TOTAL	{	Accounts	1887-88	304	64	170	88	428	198	172	761	278	2
		Budget		182	62	726	54	86	238	243	809	272	2
		Revised	1888-89	225	60	988	60	300	206	125	798	570	3
		Accounts		229	55	954	62	306	197	121	829	562	3
			Ster- ling	Ex- change	Total								
England	{	Accounts	1887-88	328	138	466							
		Budget		306	128	434							
		Revised	1888-89	307	143	450							
		Accounts		352	164	516							
							Total including England		{		Accounts	1887-88	3
									{		Revised	1888-89	3
									{		Accounts		3

117 There is nothing special to note in connection with the first two heads, which are necessarily fluctuating character. The head *Charitable Donations* in Bengal includes a grant for the construction of a Zenana Hospital in Calcutta. The Madras Budget for *Rewards for the Destruction of Animals* was again too high. The excess over Budget in the same Presidency on account of *Provincial and Local Establishments* is in the local expenditure for sanitation and cleaning wells and tanks. The actuals for *Special Commissions of Enquiry* comprise in India charges related to the Jail and Public Service Commissions and in Bombay the expenses of the Crawford Commission.

Section E—MISCELLANEOUS—continued.

and the Commission appointed to enquire into the working of the Dekkhan Agriculturists Relief Act. In 1887-88 the head *Rent, Rates and Taxes* in Bengal included all the payments made on this account, but in 1888-89 these charges have been debited to the various departments to which they severally relate. The India Budget was incomplete. The *Extraordinary Items* in Bombay represent sums drawn by Messrs Thomas Cook & Sons in connection with the guarantee for the conveyance of pilgrims from India to Jedda. The excess in *Upper Burma Charges* is in rewards for proficiency in Oriental languages in Upper Burma claims, in donations for charitable purposes, and in unforeseen expenditure. *Other Items* comprise refunds of lapsed deposits in excess of the credits of the year, and miscellaneous unforeseen charges which are not provided for within the regular classification. This head also includes the cost of books and publications of general utility not required by any particular department, and also ordinary charges of a charitable nature for food supply and shelter not forming part of organized measures for the relief of famine. The Bengal charge in 1887-88 included the write off relating to the frauds in the late District Savings Bank in Chittagong. The Punjab and Madras Budgets provided a reserve of 10,0 and 15,000 respectively, which was not utilised.

118 In *England* additional expenditure was incurred as compared with the Budget for Insignia of the Order of the "Indian Empire," and for stores lost in transit to India.

Section F—FAMINE RELIEF AND INSURANCE.

1887-88 Accounts		Budget	1888-89. Revised	Accounts
91,4	EXPENDITURE	73,2	82,9	78,3

119 Considerable changes have been introduced into this section of the account as explained in paragraph 124 of the report of 1886-87. It now includes expenditure under the heads 33—Famine Relief and 35—Construction of Protective Irrigation Works, of which charges were as follows—

1887-88. Accounts		Budget	1888-89 Revised	Accounts
4	Famine Relief	5	10 2	7 8
91 0	Construction of Protective Irrigation Works	72 7	72 7	70 5
91 4	TOTAL	73 2	82 9	78 3

33—Famine Relief

1887-88. Accounts		Budget	1888-89. Revised	Accounts
3	Central Provinces		10 0	7 5
--	Bengal	5	2	3
1	Madras			
4	TOTAL	5	10 2	7 8

120 The charges in *Bengal* comprise 3 3 expended in the districts of Champaran, Mozufferpore, Bhanga Gya Puri, and Patna for charitable relief, and 4,1 on relief works carried out through the P Works Department. The amount charged in Madras is composed of certain irrecoverable advances during the famine of 1876-78 and now written off.

34—Construction of Protective Railways

1887-88 Accounts		Budget	1888-89 Revised	Accounts
Nil	TOTAL	Nil	Nil	Nil

121 See paragraph 119

35—Construction of Protective Irrigation Works

1887-88 Accounts.		Outlay before 1888-89.	Budget	1888-89 Revised	Accounts
	BENGAL—				
	Orissa Coast Canal (grant in aid)	86 6			
	N W PROVINCES AND OUDH—				
7 6	Betwa Canal	389 3	2 7	4 1	3 3
	PUNJAB—				
8 2	Swat River Canal	333 3	7 0	5 4	4 6
	MADRAS—				
8 0	Buckingham Canal (grant in aid)	66 6			
25 4	Rushikulya project	80 4	20 0	26 7	26 1
—5	Survey &c	9 1			
	BOMBAY—				
39 8	Nira Canal	395 5	40 0	36 0	36 1
1	Chankapur Tank	6 1		1	1
	Maladevi Tank	3 4			
2 2	Mhasvad Tank	196 0	2 9	4	3
2	Gokak Canal	40 1	1		
91 0	TOTAL	(a) 1 606 4	72 7	72 7	70 5

RESULTS

	ACTUALS More	Less
Actuals with actuals of previous year	--	20 5
Budget Estimate		2 2
Revised Estimate		2 2
(a) Includes £285,400 outlay from funds not classed under this special head.		

122 The decrease in 1888-89, as compared with the previous year, is due to the near completion of the Betwa and Swat river canals, which thereby needed less expenditure and to the Buckingham receiving no grant in aid. The estimates have been closely followed by the actuals.

36—Reduction of Debt.

1887-88. Accounts		Budget	1888-89 Revised	Accounts.
Nil		Nil	Nil	Nil

123 See paragraph 119

Section G—CONSTRUCTION OF RAILWAYS (charged against Revenue addition to that under Famine Insurance)

1887-88. Accounts		Budget	1888-89. Revised	Accounts.
80.9	EXPENDITURE	43.8	18.0	22.4

124 The following figures give details of the amount spent, and explain the differ between the Actuals of 1887-88 and 1888-89, as well as the Budget of the last-named year

1887-88. Accounts		Budget	1888-89. Revised	Accounts
PROVINCIAL				
ASSAM—				
5 4	Jorhat Railway	2 5	3 5	3.5
10 3	Cherra Companygunj Railway	3 6	1 5	1 6
BENGAL—				
—2	Kaunia Dhuria Railway	5	—1 0	—1 1
N W PROVINCES AND OUDH—				
65 4	Lucknow-Sitapur Seramau Railway	37 2	14 0	18.4
80 9	TOTAL	43 8	18.0	22.4

		ACCOUNTS	
		More	Less
Actuals with Actuals of previous year			58.5
Budget Estimate			21 4
Revised Estimate		4 4	

125 The decrease in the outlay of 1888-89, as compared with the previous year, is due to the practical completion of the Cherra Companygunj and Lucknow Sitapur Seramau Railways in 1887-88, resulting in reduced expenditure during 1888-89. The decrease as compared with the Budget Estimate is due to the abolition of the ferry service on the Cherra Companygunj Railway for which provision was made in the latter, to the construction of certain bridges provided for in the Budget of the Kaunia Dhuria Railway having been deferred, and to a steamer having been sold and the proceeds deducted from charge. The extension of the Lucknow Sitapur Seramau Railway to Mailani was also not undertaken as was contemplated when the Budget Estimate was under consideration. The increase over the Revised Estimate ensued from the rates entered in the estimate for tenders for English stores for the Lucknow Sitapur Seramau having been too low.

Section H.—RAILWAY.

126 The following is a general statement of the Revenue Accounts —

1888-89.	State Railways	Guaranteed Railways	Subsidised Companies.	Miscellaneous.	Total
GROSS RECEIPTS .	11,827,1	7,403,4	42,8		19,27
WORKING EXPENSES .	5,822,6	3,752,6			9,57
Surplus Profits	236,7	570,2			80
Interest .	4,548,3	3,959,1			8,50
Annuities	2,474,2				2,47
Land and Supervision		44,3	28,1		7
Miscellaneous Railway Expenditure			.	70,6	7
TOTAL EXPENDITURE	13,081,8	8,326,2	28,1	70,6	21,50

NET GAIN OR LOSS TO THE GOVERNMENT—

1888 89	—1,254,7	—922,8	+ 14,7	—70,6	—2,23
1887 88	—1,121,4	—930,4	—18,8	—51,8	—2,12
1886 87 .	— 375,1	—675,6	—43,6	—94,4	—1,18
1885 86	+ 394,9	—983,3	—44,0	—99,3	— 73
1884-85	+ 173,9	—1,043,3	—84,2	—97,6	—1,05

127 These figures show that the *State Railways* did worse than last year by 133,3 and *Guaranteed Railways* better by 7,6. The deficiency in the former is caused to a great extent by increased charges on account of interest, and additional annuities connected with purchase of *Guaranteed* lines, amounting to 379,9 and 5,1 respectively *plus* exchange 236 together with an advance of 465,1 in working expenses including surplus profits. The figures give a total of 1,088,5 but the receipts have improved to the extent of 955,2 which leaves the net deficiency noted above. The other items do not call for special remark here.

Section H —RAILWAYS—RECEIPTS

1887-88 Accounts.		Budget	1888-89 Revised	Accounts.
14,533.3	RECEIPTS	15,184.7	15,428.0	15,520.7

128 The following sums are comprised in these receipts, particulars of them being given in the succeeding statements. As regards *State Railways* the Gross Earnings exceeded that of the previous year by 955.2 and the Budget and Revised Estimates by 86.2 and respectively. The large increase over the actuals of 1887-88 is chiefly due to transaction on the Oudh and Rohilkhand Railway for the last three months of 1888-89 being included under this head, the line having been purchased by Government on 31st December 1888. There was also a large influx of traffic on the Rajputana Malwa line in Cotton, Grain and Sugar on the North Western Railway in Grain and material for Railway Construction, and on Eastern Bengal Railway in Jute and passengers drawn to Fairs. The Revenue was enlarged by the opening of the Tounghoo Mandalay Extension, and by additions to the mileage of the Indian Midland, Bengal Nagpur and Southern Mahratta Railways. The *Guaran* lines are 14.2 better than last year and have worked up to the Revised Estimate very closely but have considerably exceeded the Budget. The large increase over the latter applies chiefly on the Great Indian Peninsula Railway, and is caused by large receipts from carriage of Cotton and Wheat and of Railway Material for the Bengal Nagpur and Indian Midland Railways. The differences under *Subsidised Companies* are due to fluctuations in interest charges produced by a varying capital and an alteration in the method of calculation —

1887-88 Accounts		Budget.	1888-89 Revised	Accounts
10,871.9	State Railways (gross)	11,740.9	11,740.4	11,827.1
3,636.6	Guaranteed Railways (net)	3,405.0	3,652.5	3,650.8
24.8	Subsidised Companies	38.8	35.1	42.8
<u>14,533.3</u>		<u>15,184.7</u>	<u>15,428.0</u>	<u>15,520.7</u>

Section H—RAILWAYS—RECEIPTS—continued
XXVI & 38—State Railways—Gross Receipts and Working Expenses

Accounts 1887-88			Capital Outlay to 31st March 1889.	RAILWAYS	BUDGET 1888-89			REVISED 1888-89.			Accounts 1888-89			Percentage of Charge to Receipts
Gross Receipts.	Working Expenses.	Net.			Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.	
IMPERIAL														
4,700 3	1,562 0	3,138 3	32,799 7	East Indian	4,700 3	1,562 0	3,138 3	4,450 3	1,523 8	2,926 5	4,471 1	1,523 7	2,947 4	34
35 0	875 0	905 0	13,009 0	Eastern Bengal	35 0	875 0	905 0	69 4	910 0	69 4	78 5	905 0	78 5	47
1,780 0	1,670 0	110 0	37,687 5	Rajputana-Malwa	1,780 0	1,670 0	110 0	1,875 0	1,755 0	120 0	1,903 8	1,742 5	161 3	67
2,400 0	80 0	2,320 0	10,300 0	North Western	2,400 0	80 0	2,320 0	2,550 0	170 0	2,380 0	2,573 2	174 8	240 0	31
190 0				Oudh & Rohilkhand	190 0			57 5	112 5	174 8	54 6			
510 7	3,947 5	4,563 2	93,796 2	TOTAL	9,105 3	4,187 0	4,918 3	9,114 7	4,246 3	4,868 4	9,201 4	4,225 8	4,975 6	45
OTHER RAILWAYS—IMPERIAL														
8 1	9 6	—1 5	5,864 9	Katni Umaria	11 0	10 5	5 5	188 5	110 5	78 0	163 5	127 0	36 5	77
137 5	86 8	50 7	708 3	Bengal Nagpur	175 0	95 0	80 0	85 3	64 0	21 5	88 5	61 4	27 1	69
76 0	68 0	10 0	921 0	Wardha Coal	80 0	64 5	15 5	37 0	17 8	19 2	37 1	17 7	19 4	47
43 7	21 3	22 4	82 0	Sindia	45 5	21 0	24 5	17 3	16 8	5	17 8	20 4	—6 1	114
11 5	2 6	8 9	921 0	Umaria Colliery	15 0	13 0	2 0	17 3	16 8	5	17 8	20 4	—6 1	47
53 0	24 0	29 0	432 7	Patna-Gya	53 0	24 0	29 0	49 8	23 9	25 9	49 9	23 8	26 1	90
5 0	4 5	5 5	13 1	Bhopal	5 7	4 3	1 4	5 5	5 0	5	5 5	5 1	5 5	70
75 3	67 6	7 7	930 4	Bengal Central	70 0	62 5	7 5	70 0	30 0	40 0	72 4	51 2	21 2	64
30 6	20 1	10 5	6,444 9†	Indian Midland	100 0	77 5	22 5	112 5	75 0	37 5	108	69 5	38 7	
22 7	22 7	0	1,097 9	Dhond Manmad	23 5	23 5	0	25 2	25 2	25 2	25 5	25 5	25 5	14
2 2	1	1	7,268 0	Benares Branch	7	1	6	7	1	6	7	1	6	74
326 4	217 9	108 5	7,268 0	Southern Mahratta	410 0	285 0	125 0	392 5	291 4	101 1	399 8	297 3	102 5	114
6 2	8 5	—2 3	1,654 9	Bellary Kistna	22 5	20 0	2 5	23 6	27 0	—3 4	23 6	27 1	—3 5	75
4 8	9 2	—4 4	636 7	Vilupuram-Guntakal (Nellore Branch)	54 0	39 0	15 0	59 0	44 2	14 8	59 0	44 3	14 7	47
51 5	37 4	14 1	1,323 7	My ore	4 8	2 2	2 6	4 6	2 2	2 4	4 6	2 2	2 4	101
4 8	2 2	2 6	70 6	Dildarnagar-Ghazi- pur	30 0	30 0		20 0	20 0		31 9	32 5	—6	
2 039 5				Toungchoo-Mandalay										
861 4	580 4	281 0	29,569 5	TOTAL OTHER RAIL- WAYS	1,100 7	749 5	351 2	1,091 7	747 9	343 8	1,088 0	779 5	308 5	71
3,372 1	4,527 9	4,844 2	123,365 7	TOTAL IMPERIAL	10,206 0	4,936 5	5,269 5	10,206 4	4,994 2	5,212 2	10,289 4	5,005 3	5,284 1	45
PROVINCIAL														
331 1	175 0	155 2	2,976 3	Burma	340 0	180 0	160 0	327 5	200 0	127 5	314 3	189 9	124 4	60
5 0	6 4	—1 4	72 6	Jorhat	5 2	5 0	2	6 0	5 7	3	6 0	5 7	3	9
1 2	3 7	—2 5	76 1	Cherra-Company	1 5	3 2	—1 7	1 0	2 2	—1 2	6	2 1	—1 5	35
937 4	481 1	456 3	9,364 5	ganj	945 0	475 0	470 0	980 6	490 0	490 6	992 1	490 1	502 0	14
180 5	106 2	74 3	2,103 4	Eastern Bengal	190 0	107 5	82 5	165 0	97 5	67 5	17 0	96 3	74 6	5
9 4	6 2	3 2	35 1	Tirhoot	9 0	7 0	2 0	10 2	8 0	2 2	10 4	8 5	1 9	8
18 3	15 0	3 3	380 4	Nalhati	25 0	18 5	6 5	25 5	18 5	7 0	25 4	18 1	7 3	7
9 6	6 8	2 8	152 1	Lucknow Sitapur	10 5	8 0	2 5	9 4	6 7	2 7	9 3	6 6	2 7	7
7 3	7 3	0	560 2	Seramau	8 7	8 7	0	8 8	8 8	0	8 7	8 7	0	
1,499 8	801 3	698 5	15,729 7	Barailly Pilibhit										
				Amritsar Pathankott†										
				TOTAL PROVINCIAL	1,534 9	804 2	730 7	1,534 0	828 6	705 4	1,537 7	87 3	720 4	5
				Surplus Profits—										
	205 1	—205 1		East Indian		198 0	—198 0	166 2	—166 2		166 3	—166 3		
	50 6	—50 6		Rajputana Malwa		35 0	—35 0	50 0	—50 0		65 4	—65 4		
	4 2	—4 2		Southern Mahratta		5 0	—5 0	1 1	—1 1		1 6	—1 6		
	5 1	—5 1		Mysore		3 5	—3 5	3 3	—3 3		3 4	—3 4		
0,871 9	5,594 2	5,277 7	139,095 4	GRAND TOTAL	11,740 9	5,982 2	5,758 7	11,740 4	6,043 4	5,697 0	11,827 1	6,059 3	5,768 8	5

† Net receipts
 ‡ Excl. as o t l y on the 91 dia R liwa 92 0
 § Perce tage calc l ted o th gr except including the Imperial share.
 ¶ Percentag calculated on th total ct receipts including th Imperial share

1887-88 Accounts	East Indian Railway		Budget	1888 89 Revised	Accounts
	EARNINGS—				
1,434 5	Coaching		1,400 0	1,430 0	1,443 4
3,113 1	Goods		3,212 5	2,947 5	2,952 5
55 6	Miscellaneous		87 8	69 8	76 2
4,603 2	TOTAL		4,700 3	4,450 3	4,472 1

RESULTS

		Accounts	
		More	Less.
Actuals with actuals of previous year	.		132 1
" Budget Estimate	.		229 2
" Revised Estimate	.	20 8	

Section H—RAILWAYS—RECEIPTS—continued

129 In comparison with the actuals of 1887-88, the earnings during 1888-89 exhibit a falling off which is due to a variety of causes, amongst which may be enumerated the cessation of an abnormally heavy traffic in the previous year caused by scarcity in the North Western Provinces, a decline in a long lead traffic of wheat and grains from Upper India, certain writes back due to overcharges, and possibly a diversion of traffic consequent on the opening of the Indian Midland Railway. Contrasted with the Budget Estimate the earnings are short owing to the development of traffic anticipated when the Budget Estimate was framed not having been realised from causes mentioned above. The actual earnings approximate closely with the Revised Estimate, but chiefly in consequence of a decrease in outstanding earnings of 9 against an anticipated increase of 7.5, the actuals are better by 20.8

1887-88 Accounts.	Eastern Bengal Railway	Budget	1888-89. Revised	Accounts
	EARNINGS—			
327 4	Coaching	320 0	337 0	342 9
551 0	Goods	570 0	626 0	630 4
80 0	Miscellaneous	90 0	87 0	97 3
<u>958 4</u>	TOTAL	<u>980 0</u>	<u>1 050 0</u>	<u>1 070 6</u>

RESULTS.

	Accounts More	Less
Actuals with actuals of previous year	112 8	
Budget Estimate	90 6	✓
Revised Estimate	20 6	..

130 The increase in the earnings compared with the previous year is due to the opening of the Dinagepore Raigunj Section of the Assam Behar Railway, to improvement in 3rd class passenger traffic and to a favourable jute season. The increase over the Budget Estimate is due to a larger jute traffic than was originally anticipated and to greater receipts from Fairs on the Eastern Section developed by the passenger traffic on the Dinagepore Raigunj and Dacca Sections. The actual earnings exceed the Revised Estimate by 13.8, and owing to a decrease of 6.8 in outstanding earnings which was not anticipated, the actuals are better by 20.6. The increase is due to the passenger and jute traffic having been more favourable towards the close of the year than was anticipated.

Rajputana-Malwa Railway

1887-88 Accounts		Budget	1888-89 Revised	Accounts
	EARNINGS—			
577 8	Coaching	580 0	580 0	578 5
1,094 7	Goods	1 175 0	1 270 0	1 310 8
25 8	Miscellaneous	25 0	25 0	14 5
<u>1 698 3</u>	TOTAL	<u>1 780 0</u>	<u>1 875 0</u>	<u>1 903 8</u>

RESULTS

	Accounts More	Less
Actuals with actuals of previous year	205 5	✓
Budget Estimate	123 8	
Revised Estimate	28 8	..

131 The earnings during 1888-89 have considerably exceeded the actuals of 1887-88, owing to large quantities of cotton grain and seeds carried over the line. During 1887-88 the transport of wheat and seeds for export fell off seriously in consequence of a deficient harvest in the Punjab, combined with partial scarcity in districts traversed by the Railway, whereas during 1888-89 this traffic revived and proved to be unusually favourable. When the Budget Estimate was under consideration, there was nothing to indicate such an improved export traffic and considering the comparatively low returns of the previous year, a moderate estimate was considered advisable. The improvement was not very marked when the Revised Estimate was under consideration, the traffic during the closing weeks of the year having become unusually high.

SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH 8, 1890

Section H.—RAILWAYS—RECEIPTS—continued

1887-88. Accounts	North Western Railway	Budget	1888-89. Revised	Accounts
	EARNINGS—			
824 0	Coaching	900 0	840 0	850 2
1 338 2	Goods	1 457 5	1 657 0	1 662,6
26 0	Miscellaneous	42 5	53 0	60 4
<u>2 188 2</u>	TOTAL	<u>2 400 0</u>	<u>2 550 0</u>	<u>2 573,2</u>

RESULTS

	ACCOUNTS More Less
Actuals with actuals of previous year	385 0
" Budget Estimate	173 2
" Revised Estimate	23 2

132 The large earnings, compared with the previous year, occur in both coaching and goods departments and are attributable to additions to the open mileage as well as to improvement in wheat traffic to increased conveyance of Railway materials. The real improvement from these causes is 356,5, but owing to the recovery of some outstanding arrears, the excess is shewn by the above figures to be 385,0. The coaching traffic fell short of budget expectations, but this was more than counterbalanced by the revenue from goods principally in the items of wheat and Railway material. The increase over the Revised Estimate is due to the traffic towards the close of the year having been better than was expected when that estimate was framed.

1887-88 Accounts	Oudh and Rohilkhand Railway	Budget	1888-89 Revised.	Accounts
	EARNINGS—			
	Coaching	93 0	80 0	78 3
	Goods	97 5	83 0	93 0
	Miscellaneous	—5	7 0	3 5
	TOTAL	<u>190 0</u>	<u>170 0</u>	<u>174 8</u>

RESULTS

	ACCOUNTS More Less
Actuals with Budget Estimate	15 2
" Revised Estimate	4 8

133 In 1887-88 the Oudh and Rohilkhand Railway was a guaranteed line, and the transactions for year were recorded under the head XXVII—*Guaranteed Railways*. The line was taken over by Government from the Company on the 31st December 1888 and has been worked as a State line from 1st Jan. 1889. The transactions recorded above therefore relate to the closing three months of the year 1888. The decrease in earnings as compared with the Budget Estimate, is due to an over estimate which rectified when the Revised Estimate came under consideration.

Other State Railways—Imperial

RESULTS

	ACCOUNTS More Less
Actuals with actuals of previous year	226 6
" Budget Estimate	12 7
" Revised Estimate	3 7

134 The increase in the earnings over 1887-88 is principally due to the opening of additional length of the Indian Midland, Bengal Nagpur and Southern Mahratta Railways and to the opening of Tounghoo Mandalay Railway. In the case of the Indian Midland, the mean mileage open rose from 157 miles in 1887-88 to 157 miles in 1888-89, the Bengal Nagpur (including Katni Umari) from 186 miles to 213 miles, the Southern Mahratta (including Bellary-Kistna) from 792 miles to 855 miles. Apart from increased open mileage, the traffic was better on the Wardha Coal, Nellore Branch of the Villupur Guntakal, and Mysore State Railways and Umari Colliery. The improvement on the Wardha (

Section H—RAILWAYS—RECEIPTS—continued

Railway arose from enhanced sales of coal leading to increased receipts for freight, and for mileage demurrage of stock running over foreign lines. The increase on the Nellore Branch is due to only and a half months transactions having appeared in the accounts for 1887-88 and on the Mysore Ra to the additional mileage opened on the 21st February 1888, and to an improvement in coaching following a reduction in the rate for 3rd class passenger fares. The excess on the Umaria Colli due to larger output and larger sales of coal.

135 As compared with the Budget, the receipts of the Bengal Nagpur and Southern Mahratta were short by 22,5 and 10 2, owing to the traffic having been smaller than was anticipated, but there was improvement of 8,5 on the Wardha Coal Railway caused by larger sales of coal and of 8,2 on the Midland Railway by the entire main line, from Bhopal to Cawnpore, having been open from 1st January which was not expected when the Budget Estimate was framed. A decrease of 8,4 appears in accounts of the Sindia Railway, but the traffic during 1887 was exceptionally good, whereas during it receded to its normal level.

136 Although the total difference between the actuals and revised is only 3 7, the separate differences comprised in it are even wider than those between the actuals and budget. The Bengal Nagpur Indian Midland were short by 25,0 and 4 3 respectively in consequence, it is said of outstanding having been fully realised. The Wardha Coal was better by 3 0, owing to larger indents than were expected at the close of the year, from the Bengal Nagpur and Great Indian Railways. The Southern Mahratta is better by 7,3, owing to prompt recovery of dues and the Tounghoo Mandalay, owing to sufficient data at the time to make a satisfactory forecast.

Other State Railways—Provincial, excluding Eastern Bengal Railway System.

RESULTS

	ACCOUNTS	
	More	Less.
Actuals with actuals of previous year		16 8
Budget Estimate		44 3
Revised Estimate		7 8

137 The earnings realised during 1888-89 fall short of those of 1887-88 by 16,8, the principal causes being decreases of 16,8 on the Burma and of 9 6 on the Tirhoot Railway, and an increase on the Lucknow Sitapur Seramau Railway. The decline on the Burma Railway is due to a fall in both coaching and goods traffic, and on the Tirhoot Railway to the scarcity which prevailed in northern grain producing districts of Behar. The improvement on the Lucknow Sitapur Seramau Railway is due to the increased open mileage.

138 Compared with the Budget Estimate the actuals show a decrease of 44 3, of which 25,7 was on Burma Railway, and 19,1 on the Tirhoot Railway. As regards the Burma Railway the conveyance of paddy fell short of expectations and the estimate of additional traffic on the Tounghoo-Mandalay extension was not fully realised, as the extension was not opened as early as was anticipated when the Budget Estimate was framed. The decrease on the Tirhoot Railway is due to scarcity in the northern grain producing districts of Behar.

139 The principal difference between the revised and the actuals is a decrease of 13 2 in Burma to the official year having closed on a Sunday whereby the station remittances received that day and the evening of the previous day could not be taken to account until 1st April 1889.

XXVII—Guaranteed Companies—Net Traffic Receipts

ACCOUNTS, 1887-88.			Guaranteed interest 1888-89.	GUARANTEED RAILWAY COMPANIES	BUDGET 1888-89			REVISED 1888-89			ACCOUNTS, 1888-89.		
Gross Receipts	Working Expenses	Net.			Gross Receipts	Working Expenses	Net.	Gross Receipts	Working Expenses	Net.	Gross Receipts	Working Expenses	Net.
1 227 2	520 2	707 0	605 4	Bombay Baroda and Central India	1 300 0	550 0	750 0	1 290 0	535 0	735 0	1 300 6	539 6	741 0
3 984 6	1 848 2	2 146 4	1 735 1	Great Indian Peninsula	3 800 0	1 840 0	1 960 0	4 180 0	1 950 0	2 230 0	4 208 1	1 999 0	2 209 1
821 5	513 9	307 6	765 4	Madras	830 0	510 0	320 0	845 0	500 0	345 0	861 7	468 7	393 0
701 7	356 1	345 6	540 4	Oudh and Rohilkhand	540 0	310 0	230 0	484 0	314 0	170 0	481 7	313 3	168 4
506 4	372 4	134 0	312 8	South Indian	515 0	370 0	145 0	545 0	372 5	172 5	551 3	380 0	169 3
				TOTAL	6 985 0	3 580 0	3 405 0	7 344 0	3 691 5	3 652 6	7 493 4	3 752 6	3 740 8

Section H—RAILWAYS—RECEIPTS—continued

	RESULTS	ACTUALS	
		More	Less
GROSS RECEIPTS—			
Actuals with actuals of previous year		162 0	
Budget Estimate		418 4	
Revised Estimate		59 4	
WORKING EXPENSES—			
Actuals with Actuals of previous year		147 8	
Budget Estimate		172 6	
Revised Estimate		61 1	

Gross Receipts

140 The excess in 1888 89 of 162 0 appears chiefly on the Great Indian Peninsula and on the Bombay Baroda and Central India Railways, but the Madras and South Indian lines also shew a satisfactory result. The increase on the Great Indian Peninsula Railway was derived principally from the carriage of cotton and wheat, and on the Bombay Baroda and Central India Railway from the revival of through traffic between the Rajputana Malwa Railway and Bombay in grain seeds and wheat. The Madras and South Indian lines shew a general development of traffic. The Oudh and Rohilkhand Railway having been worked by the State from the 1st January 1889, the actuals against this line represent transactions for 9 months only of 1888 89 against 12 months of 1887 88.

141 The increase of 418,4 over the Budget Estimate occurred chiefly on the Great Indian Peninsula, Madras and South Indian Railways. The large increase on the Great Indian Peninsula Railway spread over all the heads of traffic but especially in the carriage of cotton, wheat and Railway material. The increase on the last two lines is the result of a steady general development of traffic. The decrease on the Oudh and Rohilkhand Railway must be attributed to an excessive estimate.

142 The comparison with the Revised Estimate is made below, and is satisfactory. The increase on the Bombay, Baroda and Central India Railway is due to very favourable passenger traffic which was unexpectedly high towards the close of the year, on the Great Indian Peninsula Railway to the improvement in traffic noticed during the earlier months having been maintained to the close of the year, and increased receipts from tolls on the Carnatic Bandar and from sales of unclaimed and damaged goods. The Madras Railway exhibited an unexpected development of traffic under coaching and sundries. Small differences on the Oudh and Rohilkhand and South Indian Railways need no remark.—

Bombay Baroda and Central India	+ 10 6
Great Indian Peninsula	+ 28 1
Madras	+ 16 7
Oudh and Rohilkhand	— 2 3
South Indian	+ 6 3
Net Increase	59 4

Working Expenses

143 The increase on the actuals of the preceding year is made up as under—

Bombay Baroda and Central India	+ 39 4
Great Indian Peninsula	+ 156 8
Madras	— 15,2
Oudh and Rohilkhand	— 42 8
South Indian	+ 9 6
Net Increase	147 8

144 The enhanced charges on the Bombay, Baroda and Central India Railway are due to larger traffic worked as well as to the fall in the rate of exchange. The increase on the Great Indian Peninsula Railway is partly attributable to the same causes, but heavy outlay was also incurred in connection with the maintenance of the line and with repairs and renewals of vehicles. The enhanced price of iron added to the expenditure, and large payments were made to other lines for mileage and demurrage on foreign stock. The decrease on the Madras Railway is due principally to large credits to revenue for work done on the Chittur and Penner bridges, and on the Oudh and Rohilkhand Railway to the line having been worked by the Company for 9 months only in 1888 89. The increase on the South Indian Railway is due chiefly to increased charges under exchange.

Section H—RAILWAYS—RECEIPTS—continued

145 Compared with the Budget Estimate of 1888-89 the actuals show an increase of 172,6 as under

Bombay Baroda and Central India	+ 9,6
Great Indian Peninsula	+ 159 0
Madras	— 11,3
Oudh and Rohilkhand	+ 3 3
South Indian	+ 12 0
Net Increase	<u>172 6</u>

146 The Bombay, Baroda and Central India Railway had to undertake more extensive renewal of permanent way, than was anticipated while the price of English coal was higher and the quantity consumed greater and the rate of exchange less favourable. The increased charges due to these causes were counterbalanced to a large extent by savings under other heads. The increase on the Great Indian Peninsula Railway is due to the causes noticed in the preceding paragraph. The accounts of the Madras Railway show diminished outlay on the reconstruction of the Penner and Chittravati bridges, and the Calicut Extension, &c. The increase on the Oudh and Rohilkhand Railway is small and does not call for any remark, and that on the South Indian Railway arises from insufficient provision having been made for the maintenance and locomotive expenses.

147 The Revised Estimate was exceeded chiefly on the Great Indian Peninsula Railway, owing to higher prices paid for coal, and heavy outlay in connection with repairs and renewals of vehicles and demurrage and some other charges. The other differences are comparatively small and need no remark.

148 The Gross Receipts, Expenses and Net Receipts of these lines for the past six years are given in the following Statement—

GUARANTEED REVENUE COMPANIES	GROSS RECEIPTS						WORKING EXPENSES						NET RECEIPTS			
	1883-84	1884-85	1885-86	1886-87	1887-88	1888-89	1883-84	1884-85	1885-86	1886-87	1887-88	1888-89	1883-84	1884-85	1885-86	1886-87
Bombay Baroda and Central India	1 211 7	1 221 6	1 318 2	1 343 6	1 227 2	1 300 6	497 6	550 4	543 5	563 0	520 2	559 6	714 1	671 2	774 7	780,6
Eastern Bengal	488 9	82 3					262 3	85 2					226 6	— 2 9		
Great Indian Peninsula	3 342 9	3 514,4	3 654 2	3,971 6	3 984,6	4 208 1	1 751 4	1 779 7	1,850 1	1,857 1	1,847 2	1 999 0	1 591 5	1 734 7	1 804,1	2 114,3
Madras	691 0	717 0	761 0	794 3	821 5	861 7	404 6	424,1	439 4	504,6	513 9	498 7	286,4	292 9	321,6	289,7
Oudh and Rohilkhand	578 9	517 6	571 5	658 8	701 7	481 7	303 2	307 8	367 0	362 3	356 1	313 3	275,7	209 8	204,5	296,5
North Punjab and Delhi	1 122 3	1 130 0	1 054 2				675 0	699 7	587 1				446 4	430,3	467 1	
South Indian	400 3	423 8	450 4	512 2	506 4	551 3	252 8	281 5	297 3	346 2	372 4	382 0	147,5	142,3	153,1	166 0

XXVIII—Subsidised Companies (Repayment of Advances of Interest)

1887-88
Accounts
24 8

Budget
38 8

Revised
35 1

1888-89.
Accounts
42 8

149 The credits under this head represent the amounts to be recovered from the Mysore Durbar settlement of the net charge for interest paid to the Southern Mahratta Railway Company in connection with the Mysore Railway. The receipts and working expenses and interest charges of the Mysore Railway are recorded in the accounts under their respective Railway heads and only the net charge for interest (i.e., interest on capital expended minus net receipts) which is recoverable from the Mysore Durbar is credited to this head. The settlement with the Mysore Durbar is effected through the Civil Department. The following shows in detail the results recorded above—

Accounts 1887-88		Budget Estimate	1888-89. Revised Estimate	Accounts
33 9	Interest on Capital outlay	50 3	46 6	54,1
9 1	Net Receipts	11 5	11 5	11,3
<u>24 8</u>	Net charge for interest recoverable from Mysore Durbar	<u>38 8</u>	<u>35 1</u>	<u>42 8</u>

150 The differences in net receipts are comparatively small, and call for no remark. The fluctuations under Interest are caused by the varying capital, and also to a change in the method of computing the interest.

Section H —RAILWAYS—EXPENSES

1887-88. Accounts		Budget	1888-89. Revised	Accounts
16,655.7	EXPENDITURE	17,299.6	17,692.9	17,754.1
151	These figures comprise the expenditure under the following heads —			
1887-88 Accounts		Budget	1888-89. Revised	Accounts
	STATE RAILWAYS—			
5,594.2	Working Expenses	5,982.2	6,043.4	6,059.3
3,341.9	Interest on debt	3,486.3	3,594.5	3,598.9
2,390.8	Annuities	2,398.0	2,473.8	2,474.2
666.4	Interest on Capital Deposits	931.4	948.6	949.4
	GUARANTEED COMPANIES—			
714.0	Surplus Profits, &c	527.5	569.1	614.5
3,853.0	Interest	3,873.7	3,959.5	3,959.1
	SUBSIDISED COMPANIES—			
43.6	Land, &c	32.2	29.0	28.1
	Advances of Interest			
51.8	MISCELLANEOUS RAILWAY EXPENDITURE—	68.3	75.0	70.6
<u>16,655.7</u>		<u>17,299.6</u>	<u>17,692.9</u>	<u>17,754.1</u>

152 In reviewing these figures it must be borne in mind that the transactions of the O and Rohilkund Railway from January to March 1889, have been entered under the head *State Railways*, the line having been purchased by Government from the Guaranteed Company 31st December 1888. The excess over the actuals of 1887-88 is 1,098.4, and is spread over nearly all the heads. It occurs more particularly in the *State Railways* owing chiefly to higher working expenses caused by increased mileage and greater traffic, together with enhanced charges for Interest and Annuity caused in a great measure by the continued fall in exchange. The large increase over the Budget Estimate is due principally to Exchange. The actuals are in fair accord with the Revised Estimate.

38—State Railways—Working Expenses

1887-88 Accounts		Budget	1888-89. Revised	Accounts
5,594.2	EXPENDITURE	5,982.2	6,043.4	6,059.3

153 The particulars of these charges according to Railways are given in page 69 and exceed those of 1887-88 by 465.1 and the Budget and Revised by 77.1 and 15.9 respectively.

154 The excess over the actuals of 1887-88 is due to the growth of traffic to increased mileage, and to the working expenses of the Oudh and Rohilkhand Railway for the last quarter of 1888 being recorded under *State Railways*, whereas they were included under *Guaranteed Railways* 1887-88. It is also caused in part by heavier renewals of Permanent Way and Rolling Stock on the F. Indian and North Western Railways.

155 The excess of 77.1 over Budget is caused largely by the increased traffic worked on several lines as well as by more extensive renewals than were provided for on the North Western Railway. The Estimate for the newly opened sections of the Bengal Nagpur and Southern Mahratta Railways proved inadequate and the payments of surplus profits on the Rajputana Railway resulting from the increase in earnings were unexpectedly large.

156 The actuals have closely followed the Revised considering the magnitude of the transactions. The excess is due chiefly to the payment in March instead of April of the surplus profits of the Rajputana Malwa Railway for the second half of 1888 owing to a change of system. The expenditure on fuel and repairs of Rolling Stock was heavier than expected, and this was also the case with the establishment charges on the Bengal Nagpur Railway while on the Southern Mahratta Railway liabilities were discharged earlier than was anticipated.

Section H—RAILWAYS—EXPENSES—continued

157 The following remarks explain the individual differences between Actuals and Estimates

1887-88 Accounts	East Indian Railway	Budget	1888-89 Revised	Accounts
	WORKING EXPENSES—			
464 0	Maintenance	553 5	490 0	529 8
358 0	Locomotive	354 6	374 3	373 7
120 7	Carriage and Wagon	129 9	126 7	112 8
296 6	Traffic	307 3	306 9	292 9
218 2	General Miscellaneous and Suspense	216 7	225 9	214 6
<u>1 457 5</u>	TOTAL WORKING EXPENSES	<u>1 562 0</u>	<u>1 523 8</u>	<u>1 523 8</u>
205 1	‡ Surplus profits paid to the Company and Contribution to Provident Fund of one per cent on Net Earnings	198 0	166 2	166 2
<u>1 662 6</u>	TOTAL EAST INDIAN RAILWAY	<u>1 760 0</u>	<u>1 690 0</u>	<u>1 690 0</u>

RESULTS

	ACCOUNTS More	Less
Actuals with Actuals of previous year	27 4	
Budget Estimate		70 0
Revised Estimate		Nil

158 The excess over 1887-88 is ascribed chiefly to heavier renewals of permanent way and of engines and tenders. The saving on the Budget Estimate is due chiefly to renewals of permanent way not having been carried out to the extent anticipated in consequence of delay in the supply of materials from England and partly to reductions effected in consequence of a falling off in the traffic. The actuals and Revised Estimate are practically the same.

Eastern Bengal Railway

1887-88 Accounts		Budget	1888-89 Revised	Accounts.
	WORKING EXPENSES—			
144 5	Maintenance	145 0	111 6	112 2
111 6	Locomotive	103 0	106 4	109 1
34 6	Carriage and Wagon	36 0	52 0	49 8
97 7	Traffic	92 0	110 4	110 1
92 7	General Miscellaneous and Suspense	99 0	109 6	108 9
<u>481 1</u>	TOTAL EASTERN BENGAL RAILWAY	<u>475 0</u>	<u>490 0</u>	<u>490 1</u>

RESULTS

	ACCOUNTS More	Less.
Actuals with Actuals of previous year	9 0	
Budget Estimate	15 1	
Revised Estimate	1	

159 The increased expenditure is connected with the growth of traffic and is small compared with the revenue earned as noticed in paragraph 130. The excess over the Budget Estimate is caused partly by the reduction from 60 to 40 per cent in the charge made for working the Bengal Central Railway with effect from 1st July 1888. The actuals and the Revised Estimate are practically the same.

Rajputana Malwa Railway

1887-88 Accounts		Budget	1888-89 Revised	Accounts
	WORKING EXPENSES—			
199 7	Maintenance	190 0	193 0	183 7
322 4	Locomotive	355 0	366 0	380 9
69 8	Carriage and Wagon	75 0	76 0	68 7
131 9	Traffic	140 0	143 0	145 1
132 8	General Miscellaneous and Suspense	115 0	132 0	126 6
<u>856 6</u>	TOTAL WORKING EXPENSES	<u>875 0</u>	<u>910 0</u>	<u>905 0</u>
50 6	Share of surplus profits paid to the Bombay Baroda and Central India Railway Company	35 0	50 0	65 4
<u>907 2</u>	TOTAL RAJPUTANA MALWA RAILWAY	<u>910 0</u>	<u>960 0</u>	<u>970 4</u>

Section H —RAILWAYS—EXPENSES—continued

		RESULTS		ACCOUNTS	
				More	Less
Actuals with	Actuals of previous year			63 2	
"	Budget Estimate			60 4	
	Revised Estimate			10 4	

160 The excess here is also attributable to growth of traffic to which may be added the payment 90 per cent of the Bombay, Baroda and Central India Railway Company's share of surplus profits for half year ended 31st December 1888 under a rule recently framed, as such profits previously would have been drawn till the ensuing official year

1887 88.		North Western Railway		1888 89	
Accounts			Budget.	Revised	Accounts
WORKING EXPENSES—					
514 0	Maintenance		461 4	519 5	503 8
584 4	Locomotive		570 0	632 0	632 4
138 6	Carriage and Wagon		200 0	187 5	180 2
228 3	Traffic		240 0	233 5	231 4
168 2	General Miscellaneous and Suspense		198 6	182 5	194 7
<u>1 633 5</u>	TOTAL NORTH WESTERN RAILWAY		<u>1 670 0</u>	<u>1 755 0</u>	<u>1 742 5</u>

		RESULTS		ACCOUNTS	
				More	Less
Actuals with	Actuals of previous year			109 0	
"	Budget Estimate			72 5	
	Revised Estimate				12 5

161 The large increase in expenditure during 1888 89 compared with the previous year is chief the heads *Locomotive* and *Carriage and Wagon* Departments which required renewals of stock excess over the Budget Estimate is attributed to repairs of stations and permanent way, and to growth of traffic having called for a higher scale of expenditure generally as well as to repairs of additions to Locomotives and Machinery The decrease on the Revised Estimate is ascribed to expenditure for the above purposes not having been carried out to the extent contemplated

1887 88		Oudh and Rohilkhand Railway		1888 89	
Accounts			Budget	Revised	Accounts
WORKING EXPENSES—					
	Maintenance		21 0	19 0	17 9
	Locomotive		31 0	28 0	29 0
	Carriage and Wagon		7 5	7 5	6 7
	Traffic		17 5	16 5	15 5
	General Miscellaneous and Suspense		3 0	—13 5	—14 5
<u> </u>	TOTAL OUDH AND ROHILKHAND RAILWAY		<u>80 0</u>	<u>57 5</u>	<u>54 6</u>

		RESULTS		ACCOUNTS	
				More	Less
Actuals with	Actuals of previous year			54 6	
	Budget Estimate				25 4
	Revised Estimate				2 9

162 In 1887 88, the Oudh and Rohilkhand Railway was a guaranteed undertaking, but having taken over by Government from the Company has from the 1st January, 1889 been worked as a line The transactions recorded above therefore, relate to the three closing months of the official year 1888 89 The working expenses are below the Budget Estimate, having been reduced when the ear declined The expenses are in fair accord with the Revised Estimate, but owing to an under estimate of outstandings, the expenditure is below the Revised Estimate by 2,9

Section H—RAILWAYS—EXPENSES—*continued*

Other State Railways—Imperial

RESULTS

163 The actual expenditure during 1888-89 exceeds that of the previous year by 199,1, the principal variations being as follows —

Bengal Nagpur	+ 30,7
Wardha Coal	— 6,7
Umaria Colliery	+ 17 8
Bengal Central	— 16 5
Indian Midland	+ 49 4
Southern Mahratta	+ 70 9
Nellore Branch	+ 17 9
Mysore	+ 6 9
Tounggoo Mandalay	+ 32,5

164 The increase on the Bengal Nagpur, Indian Midland and Southern Mahratta Railways is due to additional lengths of line having been opened for traffic as explained under Receipts. On the Wardha Coal Railway in 1887-88, heavy and substantial repairs and renewals were executed, which rendered less expenditure necessary during 1888-89. On the Umaria Colliery the expenditure includes special adjustment on account of depreciation and losses arising in previous years from working the colliery. The net result of the account is that the output of coal in 1888-89 was 4,5 more than in 1887-88. The decrease on Bengal Central Railway is mainly due to the amount payable to the Eastern Bengal State Railway for working the line being calculated at the rate of 40 per cent on gross earnings from 1st July 1888, instead of 60 per cent as heretofore, in terms of the new working agreement. The increase on the Nellore Branch arises from the line being open for only a part of the year 1887-88, and on the Mysore Railway from reconstruction of four bridges damaged by floods. The Tounggoo Mandalay Railway was opened during 1888-89.

165 The actual expenditure during 1888-89 exceeded the Budget Estimate by 30,0, the principal variations being as follows —

Bengal Nagpur	+ 21 6
Umaria Colliery	+ 7 4
Bengal Central	— 11 4
Indian Midland	— 8 0
Southern Mahratta	+ 12 3
Mysore	+ 5,3

166 In the case of the Bengal Nagpur Railway, it was difficult to frame an estimate of the cost of opening the line on the altered gauge and in circumstances different to the conditions previously obtained. The expenses of the Umaria Colliery were enlarged partly by the special items referred to in the preceding paragraph and partly by more extensive operations involving larger payments for Royalty than was contemplated when the Budget Estimate was framed. The decrease on the Bengal Central Railway is partly due to the favourable terms of the new agreement with the Eastern Bengal State Railway for working the line, and partly to a credit afforded on account of materials returned to 'Stores' during the year from the old alignment which was destroyed by floods. On the Indian Midland Railway, the provision made for maintenance proved much greater than was subsequently found to be necessary. The increase on Southern Mahratta Railway is due to insufficient provision in Budget for working the additional section of line opened during the year, and on the Mysore Railway to unexpected expenditure in repairs to bridges damaged by floods.

167 The actuals have exceeded the Revised Estimate by 31,6 chiefly in the following lines —

Bengal Nagpur	+ 16 6
Indian Midland	— 5 5
Southern Mahratta	+ 5 9
Tounggoo-Mandalay	+ 12 5

168 In the Bengal Nagpur Railway the Home expenditure has been transferred from Capital to Revenue, together with the cost of repairs to metre gauge goods stock and establishment charges of the Raipur and Sheonath districts, from the dates these sections were opened for traffic. In addition to which, expenditure on fuel and on repairs to Locomotives was heavier than anticipated. The saving on Indian Midland Railway is mainly due to the provision made under *Locomotive and Traffic Expenses* having been based on a higher ratio of expenditure than now appears was necessary. The estimate for the Southern Mahratta Railway was too low, and also that of the Tounggoo Mandalay Railway, from the want of not being sufficient data to apportion, with any approach to accuracy, the estimated expenditure between this section and the Pegu Rangoon Tounggoo section of the Burma Railway.

SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH 8, 1890

Section H - RAILWAYS—EXPENSES—continued

Other State Railways—Provincial, excluding Eastern Bengal State Railway

		RESULTS		Accounts	
				More	Less
Actuals with	Actuals of previous year			7 0	
"	Budget Estimate				2 0
"	Revised Estimate				11 4

169 As regards the excess over the previous year, the Burma and Lucknow Sitapur Seramau Rail show an increase of 14 0 and 3 1, and the Tirhoot Railway a decrease of 9 9. The increase on the Burma Railway is due to the running of additional train mileage in consequence of a large increase in the mileage of construction stores, as well as in the running of empty vehicles. Moreover, the paddy season which usually lasts from January to the end of March was late in 1888-89 owing to a firm stand made by the mill owners against high prices. The busy season staff had been engaged as usual and was partially reduced as the trade might have sprung up any day and hence whilst the receipts from passenger traffic fell, the expenses could not be correspondingly reduced. The increase on the Lucknow Sitapur Seramau Railway became necessary by the requirements of increased traffic while on the Tirhoot Railway the opportunity offered for economical working, reduction of establishment, and retrenchment in expenditure generally.

170 As compared with the Budget Estimate the actuals show on the Burma Railway an increase on account of heavy repair of stations and buildings and additional cost of station and train staff. On the Tirhoot Railway there is a saving of 11,2 due to economical working.

171 The actuals are less than the Revised Estimate by 11,4, of this 10,1 relates to the Burma Railway and is due to a considerable increase at the close of the year in the balance of the account 'Demands Payable' whereas a decrease was provided for in the Revised Estimate.

38—State Railways

1887-88		Interest on Debt		1888-89		
Accounts				Budget	Revised	Accounts
		INTEREST ON CAPITAL FOUNDED BY GOVERNMENT—				
228 4	Fast Indian Railway					229 6
217 6	Eastern Bengal Railway			2 706 0	2 668 4	269 1
2 111 5	Other State Railways					2 174 2
2 557 5	TOTAL			2 706 0	2 668 4	2 672 9
		INTEREST ON OTHER CAPITAL—				
		East Indian Railway Commutation Stock—				
4	Rupee			4	4	2
195 3	Sterling			195 3	179 9	179 8
64 6	East Indian Railway Debenture Stock			64 6	64 6	64 6
86 5	3½ and 3 per cent East Indian Railway Annuity Redemption Stock			84 8	143 1	143 0
35 0	Eastern Bengal Railway Debenture and Debenture Stock			34 9	34 8	34 9
170 6	4½ & 3½ per cent Sind Punjab and Delhi Railway Redemption Stock			169 6	169 4	169 4
	3 per cent Stock Oudh and Rohilkhand Railway				40 1	40 1
3 109 9	TOTAL INTEREST ON CAPITAL			3 255 6	3 300 7	3 304 9
232 0	EXCHANGE			230 7	293 8	294 0
3 341 9	TOTAL INTEREST ON DEBT			3 486 3	3 594 5	3,598 9

		RESULTS		Accounts	
				More.	Less
INTEREST ON CAPITAL—					
Actuals with	Actuals of previous year			195 0	
	Budget Estimate			49 3	
	Revised Estimate			4 2	
EXCHANGE—					
Actuals with	Actuals of previous year			62 0	
	Budget Estimate			63 3	
	Revised Estimate			2	

Section H —RAILWAYS—EXPENSES—continued

Interest on Capital

172 As explained in former reports, the interest charge for State Railways depends upon progress of construction during the year, and hence the payments in 1888 89 were greater than in previous year, owing to the larger expenditure on this account. The following statement shows in form how the interest charged in the accounts of 1888 89 has been computed

	E I Ry	E B Ry System	Other State Railways	T
CAPITAL EXPENDITURE ON WHICH INTEREST IS CHARGEABLE				
Capital Expenditure at end of 1887 88	2 153 3	5 738 9	53 583 0	61
Capital Expenditure during 1888 89	—3 6	346 5	857,6	1
Capital Account at end of 1888 89	2 149 7	6 085 4	54 440 6	62
Debenture and Debenture Stocks discharged	2 950 0	612 4		3
INTEREST				
Interest on Capital Account at beginning of the year	96 9	229 6	2 143 3	2
Interest on Debentures &c discharged	132 8	32 6		
Half interest on Capital spent during the year	—1	6 9	25 9	
TOTAL	229 6	269 1	2 169 2	2
Add— $\frac{1}{2}$ per cent on the Holkar Loan of a crore which bears $4\frac{1}{2}$ per cent interest			5 0	
TOTAL INTEREST CHARGED	229 6	269 1	2 174 2	2

173 The foregoing figures contain no interest on account of the Katni Umaria line which was transferred to the Bengal Nagpur Railway Company on the 1st April 1888 and the amount according charged under the head, 'Interest on Capital deposited by Companies' noticed in paragraph 177. On the other hand, the Sindia line having been transferred to the Indian Midland Railway during March the interest for the whole year is included in this portion of the account. The differences between Budget and Actuals in the English account are explained in paragraph 53.

Exchange

174 The increase, compared with the Actuals of the previous year and the Budget Estimate due to the fall in exchange

Annuities in Purchase of Guaranteed Railways (including Sinking Funds)

1887-88 Accounts		Budget	1888 89. Revised.	Accounts
ENGLAND—				
E I RAILWAY—				
262 0	4 per cent on deferred annuity	262 0	262 0	262 0
849,2	Annuity of 1 179 0 unredeemed portion			849 2
49 1	Investment made in respect of the unredeemed portion	903 5	903 4	52 8
1 4	Contribution to management			1 4
E B RAILWAY—				
116 8	Annuity not deferred			116 8
3 6	Sinking Fund	120 8	120 8	3 8
1	Contribution to management			1
SIND PUNJAB AND DELHI RAILWAY—				
371 4	Annuities			371 4
3	Contribution to management	402 4	402,4	3
29 5	Sinking Fund			30,7
1,683 4	TOTAL ENGLAND	1 688 7	1,688 6	1 688 5
707,4	EXCHANGE	709 3	785 2	785,7
2,390,8	GRAND TOTAL	2 398 0	2,473,8	2 474 2

SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH 8, 1890

Section H —RAILWAYS—EXPENSES—continued.

RESULTS		ACCOUNTS	
		More	Less
ANNUITIES AND SINKING FUNDS—			
Actuals with	Actuals of previous year	5	1
„	Budget Estimate		3
„	Revised Estimate		1
EXCHANGE—			
Actuals with	Actuals of previous year	78	3
	Budget Estimate	76	4
	Revised Estimate		5

Annuities and Sinking Funds

175 The differences are trifling and need no special remark

Exchange

176 The differences under this head are due mainly to a fall in the rate of Exchange

38 —State Railways—Interest on Capital Deposited by Companies

1887-88 Accounts		Budget	1888 89 Revised	Accounts
INTEREST ON SUBSCRIBED CAPITAL—				
INDIA—				
	Bengal Nagpur Railway		19 4	19 4
4	Southern Mahratta Railway	4		3
ENGLAND—				
235 6	Southern Mahratta Railway	270 8	267 3	267 3
118 2	Indian Midland Railway	178 0	170 3	170 3
32 5	Bengal Central Railway	35 6	35 6	35 6
82 6	Bengal Nagpur Railway	171 2	161 1	161 3
469 3		656 0	653 7	654 2
197 1	EXCHANGE	275 4	294 9	295 2
666 4	TOTAL	931 4	948 6	949 4

RESULTS		ACCOUNTS	
		More	Less
INTEREST—			
Actuals with Actuals of previous year		184	9
Budget Estimate			18
Revised Estimate		5	
EXCHANGE—			
Actuals with Actuals of previous year		98	1
Budget Estimate		19	8
Revised Estimate		3	

Interest

177 The increase over the Actuals of the previous year is due to larger deposits of Capital by the Secretary of State by the Companies and to interest to the 31st March 1888 on account of the Katni Umaria Railway as stated in paragraph 173, it having been decided to treat the expenditure on that line as an advance towards the completion of the Bengal Nagpur Railway and to charge interest at 4 per cent thereon, instead of calling on the Company to refund the amount

178 The decrease of 1 8 over the Budget represents an increase of 19 3 in India, owing to the charge for the Katni Umaria Railway just explained, and a decrease of 21 1 in England from capital not having been paid up as early as was expected

Exchange

179 The increased charges for Exchange compared with the Actuals of the previous year and with the Budget Estimate are due to larger payments of interest on increased deposits of Capital, as well as to a fall in the rate of Exchange

Section H—RAILWAYS—EXPENSES—continued

39—Guaranteed Companies—Surplus Profits, Land and Supervision

1887-88. Accounts		Budget.	1888-89. Revised.	Accounts
MOIETY OF SURPLUS PROFITS—				
170 0	Bombay Baroda and Central India Railway	125 0	115 0	126 9
492 6	Great Indian Peninsula Railway	345 0	409.3	443 3
662.6	TOTAL	470.0	524.3	570.2
LAND AND SUPERVISION—				
15 9	India	16 2	14 5	14 5
7 5	Central Provinces	8 3	9 0	9 3
12 6	Bengal	12 8	12 0	11 9
8 1	North Western Provinces and Oudh	13 7	10 6	10 7
22 4	Madras	13 6	14 0	12 7
21 4	Bombay	32 0	32 0	32 5
	Reserve	5 4		
87 9		102 0	92 1	91 6
36 5	<i>Deduct—Amount recoverable from Companies on account of Government supervision</i>	44 5	47 3	47 3
51 4	TOTAL LAND AND SUPERVISION	57 5	44 8	44 3
714 0.	GRAND TOTAL	527 5	569 1	614 5

RESULTS

	ACTUALS	
	More	Less
SURPLUS PROFITS—		
Actuals with Actuals of previous year		92 4
Budget Estimate	100 2	
Revised Estimate	45 9	
LAND AND SUPERVISION—		
Actuals with Actuals of previous year		7 1
Budget Estimate		13.2
Revised Estimate		5

Surplus Profits

10 The decline compared with the preceding year, occurred both on the Bombay, Baroda Central India and Great Indian Peninsula Railways from diminished traffic. The increase over the Budget Estimate was produced chiefly on the Great Indian Peninsula Railway where the earnings were larger anticipated from causes noted in paragraph 140. The revised was exceeded by 45.9, in consequence a change of system by which certain payments were made in March 1889, which otherwise would not become due till the following month.

Land and Supervision

181 The main difference between the two years under review is in the recoveries from Companies which were larger in 1888-89 from the increased mileage of Companies' lines under construction saving on the Budget provision is due chiefly to delay in settling claims for compensation for land Madras and Oudh, and to the amalgamation of the office of the Director General of Railways with Public Works Department Secretariat. The difference between the Actuals and the Revised Estimate small and needs no explanation.

39—Guaranteed Companies—Interest.

1887-88 Accounts		Budget.	1888-89. Revised.	Accounts
INTEREST—				
25.6	India	8 5	7 2	6 7
2 694 9	England	2 722 0	2 697 8	2 697.4
2 720 5		2 730 5	2 705 0	2 704 1
1,132 4	EXCHANGE	1 143 2	1 254 5	1 255.0
3,552.0	TOTAL	3,875 7	3,959.5	3,959.1

SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH 8 1890

Section H—RAILWAYS—EXPENSES—continued

RESULTS		ACTUALS	
		More.	Less
INTEREST—			
Actuals with Actuals of previous year			16 4
Budget Estimate			26 4
„ Revised Estimate			9
EXCHANGE—			
Actuals with Actuals of previous year		122 6	
Budget Estimate		111 8	
Revised Estimate		5	

Interest

182 The decrease, as compared with the preceding year, is due principally to smaller charges account of interest on overdrawn Capital of the Great Indian Peninsula Railway The Budget made provision for the renewal of the Oudh and Rohilkhand Railway Company's debentures falling due in year but they were paid off at maturity in anticipation of the purchase The debentures of the Great Indian Peninsula Railway Company moreover were renewed at a lower rate of interest The difference between the actuals and Revised estimate is small and needs no remark

Exchange

183 The excess in all cases is the result of a fall in the rate of Exchange

40—Subsidised Companies—Land and Subsidy

1887-88 Account		Budget	1888-89 Revised	Accounts
IMPERIAL				
—3	Bengal Central Railway—(Land)			
29 3	Bengal and North Western Railway—(Land)	14 8	14 5	13 6
	Reserve	2 7		
29 0	TOTAL IMPERIAL	17 5	14 5	13 6
PROVINCIAL—				
	Tarakeswar Railway—(Land)	1		
4 0	Rohilkhand Kumaon Railway (Subsidy)	4 0	4 0	4 0
10 6	Dibru Sadiya Railway (Subsidy)	10 5	10 5	10 5
	Deoghur Railway (Land)	1		
14 6	TOTAL PROVINCIAL	15 7	14 5	14 5
43 6	(GRAND TOTAL)	32 2	29 0	28 1

	RESULTS	ACCOUNTS	
		More	Less
Actuals with Actuals of previous year			15 5
Budget Estimate			4 1
Revised Estimate			9

184 The difference between the Actuals arises from smaller payments in 1888-89 on account of land on the Bengal and North Western Railway The Budget and Revised Estimates were not reached partly on account of delays in settlement of certain claims provided for in them It may be mentioned that the Estimates for land are prepared by the Revenue authorities, and are beyond the control of the Public Works Department

Section H —RAILWAYS—EXPENSES—continued

40 —Subsidised Companies—Advances of Interest.

185 There were no transactions under this head

41 —Miscellaneous Railway Expenditure

1887 88 Accounts		Budget	1888 89 Revised	Accounts.
IMPERIAL				
INDIA—				
10 4	Surplus Establishment and Miscellaneous Charges	7 5	15 0	14 9
15 9	Director General's Establishment	16 3	14 5	14 4
5 0	Port Store keepers	5 7	4 7	4 1
1 2	Conversion or doubling of the Rajputana Malwa Railway			
6	Ajmere Bhawalpur Survey		2 8	2 9
	Great Western of India Survey		1	
	Reserve	15 8		
33 1	TOTAL	45 3	37 1	36 3
CENTRAL PROVINCES—				
3	Raj Nandgaon Warangal Survey	4	6	6
—4 8	Nagpur Chhattisgarh Extension Survey			
—4 5	TOTAL	4	6	6
BURMA—				
	Mu Valley Survey		5 8	4 4
ASSAM—				
3	Bengal Assam Railway Survey			
BENGAL—				
1 2	Chittagong Chandpur Comilla Survey	3	4	4
	Western Bengal Railway Survey		3 8	4 0
1 1	Rungpur Dhubri Survey	7	1	1
	Budge Budge Railway Survey	2		
	Moghul Serai Howrah Survey		3	7
2 3	TOTAL	12	4 6	5 2
PUNJAB—				
7 1	Bannu Railway Survey	12 6	7 5	7 6
	Sialkot Jammu Survey		—5	—5
4	Peshawar Jumrood Survey		2	2
1 3	Mianwali Khushalgarh Survey			
—3 0	Boln State Railway Survey of Permanent Line		—2	—2
8	Khattian Babar Kach Railway Survey		2	2
1 6	Kach Quetta Survey	5		
8 2	TOTAL	13 1	7 2	7 3
BOMBAY—				
3 2	Godra Rutlam Survey		*	
	Aden Survey		7	* 6
3 2			7	6
42 6	TOTAL IMPERIAL	60,0	56 0	54,4

SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH 8, 1890

Section H—RAILWAYS—EXPENSES—concluded

41—Miscellaneous Railway Expenditure—concluded

1887 88. Accounts		Budget	1888 89. Revised.	Accounts
PROVINCIAL				
BENGAL—				
	Western Bengal Survey		6 0	6 3
	Sakri Joynagpur Survey		4	2
	Durbhunga Sitamuhli Survey		1 2	9
6 8	Share of P W Secretariat Establishment	7 2	7 0	6 8
<u>6 8</u>	TOTAL	<u>7 2</u>	<u>14 6</u>	<u>14 2</u>
NORTH WESTERN PROVINCES AND OUDH—				
1	Hurdwar Dehra Rajpur Survey			
<u>1</u>				
PUNJAB—				
5	Bhatinda Bhawalpur Survey	1 1	3 4	2 6
	Rajpura Patiala (Bhatinda Extension)		1 0	
<u>5</u>	TOTAL	<u>1 1</u>	<u>4 4</u>	<u>2 6</u>
BOMBAY—				
1 8	Provincial Surveys			—6
<u>9 2</u>	TOTAL PROVINCIAL	<u>8 3</u>	<u>19 0</u>	<u>16 2</u>
<u>51 8</u>	TOTAL IMPERIAL AND PROVINCIAL	<u>68 3</u>	<u>75 0</u>	<u>70 6</u>

IMPERIAL—

RESULTS

ACCOUNTS
More Less

Actuals with actuals of previous year
Budget Estimate
" Revised Estimate

11 8
5 6
1 6

PROVINCIAL—

Actuals with actuals of previous year
Budget Estimate
Revised Estimate

7 0
7 9
2 8

186 The details in the preceding table show the variations leading up to the results under *Imperial* and *Provincial*. The increase over the actuals of 1887 88 is mainly due to such new projects having been put in hand during 1888 89 as the Great Western of India, Mu Valley and Western Bengal Survey. The *Imperial* Budget provided a reserve of 15 8 to meet unforeseen requirements but it proved to be in excess of the demands arising during the year. The *Provincial* Budget made no provision for Western Bengal or Tirhoot Surveys which were ordered after it had been dealt with nor for the extension surveys sanctioned in connection with the Bhatinda Bhawalpur project. As regards the Revised Estimate under *Imperial* the full complement of officers was not posted to the Mu Valley Survey, the staff employed was retained for a shorter period than was anticipated. Under *Provincial* the lapse was due to the late commencement of the survey operations on the Minchinabad Bhawalpur Section of Bhatinda Bhawalpur Railway and to the grant for land in British territory required for the Rajpura Patiala Railway not having been utilised.

Section J — IRRIGATION.

1887-88.
Accounts

1,714.3

REVENUE

Budget.

1,758.7

1888-89.
Revised

1,838.0

Accounts.

1,900.7

187 The collections of 1888-89 exceed those of the previous year by 185.4 a Budget Estimate by 142.0 The improvement is due to the extension of irrigation from canals in Upper India As regards the Revised Estimate the receipts on acc water rates on lands served by the Godavari and Kistna Delta Systems, were under-est

XXIX and 42 — Major Works

Direct Receipts and Working Expenses.

ACCOUNTS 1887-88			IRRIGATION WORKS AND CANALS	BUDGET 1888-89.			REVISED 1888-89			ACCOUNTS,	
Gross Revenue	Working Expenses	Net Revenue		Gross Revenue	Working Expenses	Net Revenue	Gross Revenue	Working Expenses	Net Revenue	Gross Revenue	Working Expenses
IMPERIAL											
W Provinces and Oudh—											
31	83	-52	Betwa Canal	50	113	-63	72	105	-33	73	104
1	172	-171	Lower Ganges Canal					170	-171	-1	171
32	255	-223		50	113	-63	72	273	-201	72	275
Punjab—											
135.4	55.5	79.9	Western Jumna Canal	114.7	39.8	74.9	97.3	46.5	50.8	90.2	47.6
126.2	40.7	76.5	Bari Doab Canal	124.3	45.9	78.4	136.1	56.7	79.3	139	56.5
	5.7	-5.7	Chenab Canal	2.1	6.5	-4.4	4.0	7.9	-3.9	3.8	7.9
69.9	34.5	35.4	Sirhind Canal	93.2	45.8	47.4	110.0	53.5	56.5	113.2	53.6
10.3	8.4	1.9	Swat River Canal	30.0	10.3	19.7	22.7	9.4	13.3	22.7	8.7
14.3	7.4	6.9	Other Projects	16.2	12.8	3.4	21.0	13.4	7.6	2.8	12.3
356.1	161.2	194.9		380.3	161.1	219.4	391.0	187.4	203.6	391.9	186.6
Madras—											
12.4	51.7	-39.3	Godavari Delta Project	10.6	45.5	-34.9	11.3	49.9	-38.6	10.6	52.2
4.4	32.7	-28.3	Kistna Delta Project	3.7	32.0	-28.3	4.2	31.1	-26.9	4.7	32.3
7.5	22.8	-15.3	Other Projects	10.7	24.1	-13.4	10.7	26.6	-15.9	8.8	26.0
24.3	106.6	-82.3		25.0	101.6	-76.6	26.2	107.6	-81.4	24.1	110.5
Bombay—											
3.7	4.0	-.3	Desert Canal	3.8	2.8	1.0	5.3	2.9	2.4	7.0	2.7
2.5	6.1	-3.6	Bagar Canal	3.5	6.3	-2.8	3.8	6.6	-2.8	5.1	6.5
1.6	5.5	-3.9	Eastern Nara Works	2.0	6.9	-4.9	1.9	7.0	-5.1	1.7	8.4
19.0	6.0	13.0	Mutha Canal	16.6	6.6	10.0	19.0	6.5	12.5	21.7	6.3
8.1	11.1	-3.0	Other Projects	10.3	13.8	-3.5	9.8	10.4	-.6	9.4	10.1
34.9	32.7	2.2		36.2	36.4	-.2	39.8	34.0	5.8	44.9	34.0
418.5	326.0	92.5	TOTAL IMPERIAL	446.7	310.4	136.3	464.2	356.3	107.9	468.1	358.6

Section J.—IRRIGATION—RECEIPTS—continued

ACCOUNTS, 1887-88.			IRRIGATION WORKS AND CANALS.	BUDGET, 1888-89.			REVISED, 1888-89.			ACCOUNTS, 1888-89.	
Gross Revenue.	Working Expenses.	Net Revenue.		Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.
PROVINCIAL											
Bengal—											
22,3	48,7	—25,2	Orissa Canals	21,6	42,5	—20,9	21,6	42,5	—20,9	24,3	38,7
23,4	24,0	—6	Midnapore Canal	24,0	23,0	1,0	24,0	23,0	1,0	25,2	20,1
4,2	6,5	—2,3	Tidal Canal	4,9	6,8	—1,9	4,9	9,1	—4,2	5,5	7,8
60,4	71,8	—11,4	Sone Canal	85,3	68,0	17,3	85,3	68,0	17,3	84,4	75,5
110,3	150,4	—40,1		135,8	140,0	—4,2	135,8	142,6	—6,8	139,4	141,8
N W Provinces and Oudh—											
197,1	88,3	108,8	Ganges Canal	201,0	88,3	111	213,2	90,6	122,6	213,1	91,9
106,6	69,2	37,4	Lower Ganges Canal	111,6	84,4	27,2	1,06,5	80,7	49,8	123,4	79,8
48,2	24,5	23,7	Agra Canal	50,0	26,8	23,2	45,7	25,6	19,9	46,6	24,1
70,3	19,2	51,1	Eastern Jumna Canal	70,1	20,9	49,1	71,3	23,4	47,9	71,2	25,5
422,2	201,2	221,0		431,6	214,4	211	460,7	220,5	240,2	454,3	221,3
532,3	351,6	180,9	TOTAL PROVINCIAL	567,1	360,4	207,0	596,5	363,1	233,4	593,7	363,1
951,0	677,6	273,4	GRAND TOTAL	1,014,1	670,8	343,3	1,060,7	719,4	341,3	1,061,8	721,7

RESULTS

		REVENUE		WORKING EXPENSES		NET REVENUE	
		Actuals		Actuals		Actuals	
		More	Less	More	Less	More	Less
Imperial							
Actuals with	Actuals of previous year	49,6		32,6		17,0	
"	Budget Estimate	1,4		45,2		26,8	
	Revised Estimate	3,9		2,3		1,0	
Provincial							
Actuals with	Actuals of previous year	61,2		11,5		49,7	
	Budget Estimate	26,3		2,7		23,6	
	Revised Estimate		2,8				2,8

Imperial Works

188. The *Gross Revenue* in 1888-89 exceeds that of the previous year by 49,6, the larger part which occurs in the Punjab and is due to development of irrigation on all the canals in that Province excepting the Western Jumna, where a falling off of 45,2 was registered owing to seasonable rain having reduced the demand for canal water. In the North Western Provinces and Oudh the improvement is slight and is derived from the expansion of irrigation on the Betwa canal. In Bombay there also an increase in consequence of larger recoveries of previous outstandings from lands in the Khe territory watered by the Desert and Begari canals. The excess over the Budget is attributed to rapid growth of irrigation under the Bari Doab and Sirhind canals in the Punjab, and over the Revenue to recovery of arrears in Sind, as noticed above.

189. The increase in *Working Expenses* over the Actuals of 1887-88 is due to the maintenance and repairs of greater lengths of some canals in the Punjab, and to charges for their distributaries which

Section J—IRRIGATION—RECEIPTS—*continued*

have been lately brought into operation. The greater portion of the increase over the Budget Estimate occurs in the North Western Provinces and Oudh and in the Punjab, the increase in the former being caused by the writeback to this head of the old outlay on the Nadrai aqueduct of the Lower Ganges canal shown in the Budget Estimate as a Provincial charge. In the Punjab the heavy floods of 1888 rendered very extensive repairs to works necessary.

Provincial Works

190 The *Gross Revenue* collected in 1888-89 shows an improvement of 61,2 over that of the previous year. Of this improvement 29,1 has been contributed by Bengal and 32,1 by the North Western Provinces and Oudh. The improvement in Bengal is due partly to the subsidence of the agitation against the irrigation system of the Son canal mentioned in paragraph 183 of the previous year's report, partly to the increase of the irrigated area and partly to a larger collection of navigation receipts owing to increased traffic. The increase in the North Western Provinces and Oudh is attributed to the season of 1887-88 and the *kharrif* of 1888 having been exceptionally favourable to irrigation on Ganges and Lower Ganges canals. The Budget of the North Western Provinces and Oudh was framed for an abnormally small revenue on the supposition that the abundant rainfall in January 1888 would have reduced the demand for canal water, but the seasons proved very favourable to irrigation.

191 Compared with 1887-88 the rise in *Working Expenses* during 1888-89 is mainly due to late extensions and improvements, which were found necessary on all major irrigation works in the North Western Provinces and Oudh, especially the Lower Ganges canal.

XXIX—Major Works—Indirect Receipts.

Portion of Land Revenue due to Irrigation

1887-88. Accounts			Budget	1888-89. Revised	Accounts
87 2	N W Provinces and Oudh		87 2	87 4	87 4
45 7	Punjab		42 5	44 5	45 8
409 6	Madras		389 4	410 5	460 5
60 1	Bombay		71 2	69 7	77 3
<u>602 6</u>		TOTAL	<u>590 3</u>	<u>612 1</u>	<u>671 0</u>

RESULTS

Actuals with Actuals of previous year	ACTUALS More	Less.
Budget Estimate	68 4	
Revised Estimate	80 7	58 9

192 The rise of 68 4 occurs chiefly in Madras, and is connected partly with water rates on land served by the Godavari and Kistna delta systems, and partly with a credit afforded to this head on re-adjustment of the Revenue accounts of the Cauvery delta system for 1884-85. There was also an increase of 17 2 in Bombay arising out of several causes of which the principal are the improved working of Eastern Nara Works and the Begari canal and the favourable inundation of 1888-89. The Budget Estimate of 1888-89 was framed on the basis of the past year's figures, but owing to a favourable irrigation season in Madras and to an anticipated growth of irrigation under the Godavari, Kistna and Sangam systems the Revised Estimate was prepared for an increase of 21 8. The Actuals however, exceeded Revised Estimate by 58,9, owing to the causes stated above.

XXX—Minor Works and Navigation

1887-88 Accounts			Budget.		Revised		1888-89 Accounts	
A	B		A	B	A	B	A	B
1 5		India	1 8		1 7		2,1	..
		Upper Burma	1			4		4
	2 7	Lower Burma		3 4		3 4		3,3
	96 5	Bengal		92 1		100 3		97,0
	14 5	North Western Provinces & Oadh		13 4		16 0		16 0
15 9	4 9	Punjab	13 3	4 6	14 9	4 5	17 1	4 6
	10 0	Madras		10 3		10 9		11 1
14 7		Bombay	15 3		14,0		16 3	
<hr/>			<hr/>		<hr/>		<hr/>	
32 1	128,6		30 5	123 8	3 6	135 5	35 5	132 4
<hr/>			<hr/>		<hr/>		<hr/>	
160 7			154,3		166 1		167,9	
		A Imperial						
			B Provincial and Local.					

Section J —IRRIGATION—RECEIPTS—concluded

	RESULTS	ACTUALS.	
		More	Less
Imperial			
Actuals with Actuals of previous year		3 4	
Budget Estimate		5 0	
Revised Estimate		4 9	
Provincial and Local			
Actuals with Actuals of previous year		3 8	
Budget Estimate		8 6	
Revised Estimate			3 1

193 The differences under this head are the net result of several small increases and decreases

Section J —IRRIGATION— EXPENDITURE

1887 88. Accounts	EXPENDITURE	Budget	1888-89 Revised	Accounts
2,461,6		2,582,3	2,630,8	2,623,0

194 The expenditure of 1888 89 exceeds that of the previous year by 161,4, owing (larger working expenses consequent on the greater length of canals and distributaries for irrigation, (2) to an increase in the interest on debt caused by the additional Capital lay, and (3) to an enhanced rate of expenditure from Provincial Funds on the Tank Res tation Works in Madras The excess of 40 7 over the Budget Estimate is due to exte repairs having been found necessary on the canals in the North Western Provinces and C and in the Punjab

42 —Major Works—Working Expenses

1887 88 Accounts	Budget	1888 89 Revised	Accounts
677 6	670 8	719 4	721 7

95 The particulars of these charges and the explanation of the more important differences are on pages 86 to 88

42 —Major Works—Interest on Debt

1887 88 Accounts		Budget	1888 89 Revised	Accounts
	<i>Imperial</i>			
513 6	India	536 3	532 9	532 5
	<i>Provincial</i>			
231 3	Bengal	234 8	234 1	234 0
272 6	N W P and Oudh	275 6	274 4	274 2
<u>1 017 5</u>	TOTAL	<u>1 046 7</u>	<u>1 041 4</u>	<u>1 040 7</u>

RESULTS

	ACTUALS	
	More	Less
Actuals with Actuals of previous year	23 2	
Budget Estimate		6,0
Revised Estimate		7

CAPITAL EXPENDITURE

Capital Expenditure at end of 1887 88	25 748 2
, during 1888 89	539 4
	<u>26 287 6</u>

INTEREST

Interest on Capital Account at beginning of the year	1 029,9
Half interest on Capital spent during the year	10,8
	<u>1,040 7</u>

196 The rise over the previous year of 23 2, results from additional Capital outlay on the several Irrigation Works In the Budget and Revised Estimates, grants were assigned under 35—*Constr of Protective Irrigation Works*, and 49—Irrigation, *Capital Expenditure not charged against Re*

Section J—IRRIGATION—EXPENDITURE—concluded

43—Minor Works and Navigation.

1887 88. Accounts			Budget		1888 89 Revised.		Accounts	
A	B		A	B	A	B	A	B
56 8		India	24 1		54 2		53 1	
12 6		Upper Burma	23 0		21 5	4	24 8	2
	36 3	Lower Burma		31 8		56 1		55 4
	152 0	Bengal		181 7		155 0		147 8
3	12 4	N W P and Oudh	6	19 6	6	17 2	5	15 2
61 6	4 2	Punjab	65 0	4 4	65 0	4 8	65 2	4 4
—8 2	262 7	Madras		330 0		330 0		329 6
169 8		Bombay	170 0		164 6		163 8	
		England	10 3		4		4	
		Exchange	4 3		2		2	
<hr/>		TOTAL	<hr/>		<hr/>		<hr/>	
292 9	473 6		297 3	567 5	306 5	563 5	308 0	552 6
	766 5			864 8		870 0		860 6
		A Imperial						
		B Provincial and Local						

RESULTS

Imperial

Actuals with Actuals of previous year
Budget Estimate
Revised Estimate

ACTUALS
More Less
15 1
10 7
1 5

Provincial and Local

Actuals with Actuals of previous year
Budget Estimate
Revised Estimate

79 0
14 9
10 9

Imperial Works

197 The expenditure in 1888 89 is in excess of that of 1887 88 by 15 1. The increase is chiefly construction in Upper Burma. The excess of 10 7 over the Budget Estimate is mainly caused the outlay on the Khushdil Khan reservoir having been debited to this head whereas provision was made for it in the Budget Estimate under 49—Irrigation Capital Expenditure not charged against Revenue.

Provincial and Local Works.

198 The excess over 1887 88 by 79 0 has arisen principally in Madras where a large outlay is proceeding on Tank Restoration Works against assignments from the Provincial resources of that Government. There is also an increase in Lower Burma where extensive repairs to embankments been rendered necessary by heavy floods and a large outlay was undertaken on the construction of a flood escape of the Pegu and Sitang canal.

Section K —BUILDINGS AND ROADS—RECEIPTS

1887-88 Accounts		Budget	1888-89. Revised	Accounts
592,3	RECEIPTS	555,1	588,7	604,7

199 The revenue credited under this head consists, to a great extent, of uncertain items since there are few regular sources of income. In 1888-89 more buildings were sold and the ferry tolls were more productive than in 1887-88, or was anticipated in the budget. The Revised Estimate provided for an increase of 33,6 over the Budget Estimate, but, owing to some unexpected receipts, the Actuals turned out better by 16,0.

200 The differences between the Accounts and Estimates of the various provinces are explained in the following paragraphs —

XXXI —Military Works

1887-88. Accounts		Budget	1888-89. Revised	Accounts
23 6	India (General and Political)	22 3	25 0	27 4
2	Central Provinces	3	3	3
6	Upper Burma	7	2	5
7	Lower Burma	8	8	9
6	Assam	3	5	5
4	Bengal	4	2	2
1	North Western Provinces and Oudh	1	1	1
5	Punjab	6	5	5
2 7	Madras	2 8	2 7	2 7
11 0	Bombay	7 7	9 4	9 4
40 4	TOTAL	36 0	39 7	42 5

RESULTS

	RESULTS	ACTUALS	
		More	Less
Actuals with Actuals of previous year		2 1	..
" Budget Estimate		6 5	
" Revised Estimate		2 8	

201 The improvement of 2,1 in the total revenue compared with that of the previous year is almost entirely due to the sale by the Inspector General of Military Works of certain bungalows near the site of No. 1 redoubt at Lucknow and to the operation of the rule requiring recoveries on account of advances made in England in previous years to be credited to Revenue instead of being deducted from expenditure as was previously done. To these causes and to increased realisations in Bombay on account of rents of buildings and sales of old materials is mainly attributable the difference of 6 5 between the Actuals and the Budget Estimate. The improvement of 2,8 in comparison with the Revised Estimate, is due to the sale of the bungalows at Lucknow already referred to not having been anticipated and to a steady increase in the rents recoverable from Military Officers in Upper Burma.

XXXII —Civil Works

1887-88 Accounts		Budget		1888-89 Revised		Accounts	
A	B	A	B	A	B	A	B
Deptl	Civil	Deptl	Civil	Deptl	Civil	Deptl	Civil
IMPERIAL —							
7 8		India (General and Political)	7 4	3 5		3 9	
4	3 7	Upper Burma	..	6		1 4	
		Lower Burma		9		1 2	
1		Bengal	1	1		1	
		Punjab		5 7		5 5	
8 3	3 7	TOTAL	7 5	10 8		12 1	

Section K.—BUILDINGS AND ROADS—RECEIPTS—continued

XXXII—Civil Works—continued

1887 88.			Budget.		1888 89 Revised		Accounts	
A	B		A	B	A	B	A	B
Deptl	Civil		Deptl	Civil	Deptl	Civil	Deptl	Civil
PROVINCIAL—								
5 2	2 8	Central Provinces	5 0	3 0	5 0	1 7	6 4	1 7
4 8	1	Lower Burma	4 6	1	5 8	1	6 3	1
1 7		Assam	8		1 0		1 6	
17 5	22 8	Bengal	17 5	21 3	16 0	21 3	20 0	27 4
21 8	73 7	North Western Provinces and Oudh	18 0	72 0	17 1	70 5	15 9	70 2
4 7	36 1	Punjab	4 4	35 5	5 2	37 7	5 5	38 1
10 7	2 1	Madras	8 4	4	14 0	2 0	9 8	2 2
77 3	8	Bombay	70 9	4	74 7	8	77 6	4
<u>143 7</u>	<u>138 4</u>	TOTAL	<u>129 6</u>	<u>132 7</u>	<u>138 8</u>	<u>134 1</u>	<u>143 1</u>	<u>140 1</u>
LOCAL—								
1 9		India (General and Political)		2 2		2 2		2 4
7 9		Central Provinces		6 4		6 5		7 0
		Upper Burma		4 0		4 0		4 8
4 8		Lower Burma		4 7		5 1		5 2
12 1		Assam		12 2	1	12 3	1	12 1
45 5		Bengal		30 7		46 7		43 0
1 2	4 7	North Western Provinces and Oudh	1 6	5 5	1 1	5 5	1 2	5 9
1	18 7	Punjab		19 1		16 9	1	15 7
5	82 3	Madras	4	81 9	4	83 5	6	85 0
	41 8	Bombay		41 8		42 8		43 6
<u>1 8</u>	<u>219 7</u>	TOTAL	<u>2 0</u>	<u>208 5</u>	<u>1 6</u>	<u>225 5</u>	<u>2 0</u>	<u>226 2</u>
515 6		TOTAL INDIA	480 3		510 8		523 5	
ENGLAND—								
25 6		Royal Indian Civil Engineering College Cooper's Hill—fees from Students etc		27 3		26 1		26 4
10 7		EXCHANGE		11 5		12 1		12 3
<u>551 9</u>		GRAND TOTAL	<u>519 1</u>		<u>549 0</u>		<u>562 2</u>	

A Public Works in charge of Departmental Officers

B Public Works in charge of Civil Officers.

	RESULTS		ACTUALS			
	DEPARTMENTAL OFFICERS		CIVIL OFFICERS		TOTAL	
	More	Less	More	Less	More	Less
Imperial						
Actuals with Actuals of previous year	3 8			3 7		1
Budget Estimate	4 0					4 6
Revised Estimate	1 3					1 3
Provincial						
Actuals with Actuals of previous year		6	1 7			1 1
Budget Estimate	13 5		7 4			20 9
Revised Estimate	4 3		6 0			10 3
Incorporated Local						
Actuals with Actuals of previous year	2		6 5		6 7	
" " Budget Estimate			17 7		17 7	
" " Revised Estimate	4		7		11	

Section K—BUILDINGS AND ROADS—RECEIPTS—concluded

Total India.

Actuals with Actuals of previous year	7 9	
Budget Estimate	43.2	..
Revised Estimate	12 7	

England

Actuals with Actuals of previous year	8	
Budget Estimate		9
Revised Estimate	4.3	

Exchange

Actuals with Actuals of previous year	1 6	
Budget Estimate	8	..
Revised Estimate	2	

Imperial

202 The total revenue credited to Imperial Funds agrees closely with that of the previous year. There has been an increase of 3.8 in the Departmental receipts, which is principally attributable to a house at Simla and another at Sirdarpur. Upper Burma has also contributed to it and the mills which were lately the property of King Theebaw. The falling off of 3.7 in the realisation of Officers is due to the transfer to Incorporated Local Funds of the control and realisation of their salaries. This explanation also applies to the difference between the Actuals Budget and Revised but in 1888-89 there were also larger sales of tools and plant, and of old materials and buildings in Upper Burma which were anticipated, and the rent of the saw mills at Pegu from February to July 1889, was in advance.

Provincial

203 There is but a small difference of 6 between the total Departmental Actuals of the year and the Budget. Under provinces the only important difference is that of 5.9 in the North Western Provinces where a falling off appears during 1888-89 in the receipts from the Roorkee workshops and the press and book depot of the Thomason Civil Engineering College, as well as in the revenue from sales of buildings. Increases of 1.5 and 1.2 occur in Lower Burma and the Central Provinces. In Bengal the rent charged to the Irrawaddy Flotilla Co. for the use of the Dala Dockyard having been raised, enhanced receipts on account of ferries, rents of buildings and sales of buildings and old materials. In Bengal large sums were realised by sale of buildings and materials received from old buildings.

204 As regards the revenue collected by Civil Officers the principal differences between the two years occur under Bengal and the North Western Provinces and Oudh the increase of the former being attributed to higher amounts having been obtained by the lease of ferries and the satisfaction of arrears of ferry tolls. The North Western Provinces and Oudh exhibit a decrease of 1.2 by a decline in the toll collections of the Kalpi ferry consequent on the opening of the India Railway. In the Central Provinces certain toll bars were abolished during 1888-89 while in Punjab an improvement occurred in the revenue derived from tolls on roads, and sales of land and buildings.

205 The difference between Estimates and Actuals is made up of numerous small fluctuations of a general character of which is explained in the preceding paragraph.

Local

206 Of the total increase of 6.7 over the revenue of the previous year 4.8 represents realisation in Upper Burma on account of ferry tolls which have hitherto been credited to Imperial Funds. The remainder of the difference is also connected with tolls which have increased in some provinces and declined in others.

Section K — BUILDINGS AND ROADS— EXPENDITURE

1887-88 Accounts		Budget.	1888-89 Revised	Accounts
5,451,1	EXPENDITURE	5,592,9	5,329,2	5,310 7

207 The expenditure is less than that of the previous year by 140,4, and this result is (1) to the gradual completion of Frontier roads in Baluchistan and the Punjab, (2) to a decrease in the expenditure on Military and Civil Works in Upper Burma which was exceptionally high in 1887-88, owing to the then very recent occupation of the country, (3) to the transfer of Native States in Central India and Rajputana of the responsibility for the construction of roads within their territories, and (4) to the savings effected by the amalgamation of Public Works establishments in Central India and Rajputana. The Provincial and Local expenditure increased by 82,2 and 36,2 respectively, which is chiefly due to larger grants having been made available for expenditure on roads and buildings in Bengal, the Punjab and Madras.

208 The outlay has fallen short of the Budget Estimate by 282,2, of which 106,7 per cent to Imperial, and the balance to Provincial and Local. The differences under Imperial are mainly due to an over estimate of the establishment charges of the Inspector General of Military Works, to the grant for Military and Civil Works in Upper Burma not having been utilized owing to various unforeseen causes, and to the reduction of outlay in Central India and Rajputana, in consequence of the transfer of roads to Native States and the amalgamation of the Public Works establishments in those Provinces. Under Provincial and Local the difference is principally due to an over estimate of the outlay on buildings and roads in Bombay and Bengal, and to the postponement of a number of works in the Central Provinces and Madras.

209 The Actuals on the whole agree closely with the Revised Estimate, the short fall being 18,5 only.

44 — Military Works

1887-88 Accounts		Budget	1888-89 Revised	Accounts
681 5	India (General and Political)	652 1	609,5	616 6
7 7	Central Provinces	15 0	16 0	14 0
314 8	Upper Burma	180 0	162 7	161 0
25 7	Lower Burma	41 0	41 0	40 8
15 2	Assam	30 0	23 9	22 1
2 4	Bengal	3 6	3 6	2 7
12 5	N W Provinces and Oudh	6 7	7 0	6 6
27 9	Punjab	35 0	37 4	36 2
52 8	Madras	62 5	62 7	61 7
82 3	Bombay	129 4	136 7	131 3
1 222 8		1 155 3	1 100 5	1 093 0
6 5	England (Stores)	1 4	10 0	10 4
2 8	Exchange	6	4 7	4 8
1 232 1		1 157 3	1 115 2	1 108 2
	TOTAL INDIA			
	GRAND TOTAL			

RESULTS		ACTUALS	
		More	Less.
INDIA			
Actuals with Actuals of previous year			129 8
" " Budget Estimate			62 3
" " Revised Estimate			7 5
ENGLAND			
Actuals with Actuals of previous year		3 9	
" " Budget Estimate		9 0	
" " Revised Estimate		4	
EXCHANGE			
Actuals with Actuals of previous year		2 0	
" " Budget Estimate		4 2	
" " Revised Estimate		1	

Section K—BUILDINGS AND ROADS—EXPENDITURE—continued

210 The difference of 129,8 between the two years under review, is the balance of various provincial fluctuations. The figures entered above, give a saving of 64,9 in *India (General and Political)*, but 30,0 this sum represents a special charge in 1887-88 on account of a grant in aid for the Mhow water works. The remainder of the saving has occurred from diminished expenditure on barracks for troops at Peshawar and Quetta and on the defensive post at Loralai. The saving in *Upper Burma* is due to the exceptional expenditure which was necessary there in 1887-88 consequent upon the recent occupation of the country. In the *North Western Provinces and Oudh* the works connected with the defences of Jhansi were finished in 1887-88 and in 1888-89 less was required to be done on the Ranibagh and Ranikhet cart road than in the preceding year. On the other hand some provinces shew a larger expenditure in 1888-89 than in 1887-88. This is the case in the *Central Provinces* where additional accommodation was provided for troops and the Commissariat Department and some old suspense balances were charged off. In *Lower Burma* three important buildings were commenced at Rangoon and Thayetmyo for military prisoners' medical stores and the Commissariat department. In *Assam* good progress was made on the Golaghat Nichuguard road, and work was commenced on the fair weather cart road from the last named place to Kohima, and on buildings for native troops at Shillong, Silchar and Manipur. The excess in the *Punjab* is connected with the construction of buildings for native Infantry at Abbottabad and Dehra Ismail Khan. The increase in *Madras* is due to works undertaken for the Ordnance Department. In *Bombay* the expenditure during 1887-88 was limited owing to the urgent need of funds in *Upper Burma* and other parts of the country. In 1887-88 moreover the Bombay expenditure was still further reduced by deducting from it the sum of 25,8 received from Her Majesty's Government in England on account of the defence works at Aden. It is on these accounts that the difference between the two years in *Bombay* is so great.

211 Of the saving of 62,3 compared with the Budget 35,5 appears under *India (General and Political)* owing mainly to (1) the establishment charges of the Inspector General, Military Works having fallen considerably below the estimated amount by reason of a larger proportion being debitable to Special Defence Works and other funds (2) to a sum of 10,0 having been held in reserve at the commencement of the year which was subsequently allotted to works in other Provinces, and (3) to transfers from the Indian to the English Account to meet payments on supplementary indents sent forward for stores during the course of the year. This was not foreseen when the Estimate for English stores was framed. The Budget Estimate of *Upper Burma* owing to various causes could not be fully utilised. In *Assam* slower progress was made on the Golaghat Nichuguard road than was originally contemplated, saving accrued on certain completed works, and others could not be carried out to the extent contemplated owing to delay in the receipt of stores from England. The excess expenditure of 1,9 and 1,2 under *Bombay* and the *Punjab*, respectively is the result of additional allotments having been sanctioned from the reserve of 10,0 already referred to, for several works undertaken during the course of the year.

212 Of the difference of 7,5 between revised and actuals, 5,4 occurs in *Bombay* where two works were postponed and the barracks for European Infantry and Artillery at Colaba could not be finished within the year as was expected. The estimate for repairs to Military buildings was also fixed too high.

Section K.—BUILDINGS AND ROADS—EXPENDITURE—continued

45—Civil Works.

			India. (General and Political)	Central Provinces	Upper Burma	Lower Burma	Assam	Bengal	N W P and Oudh	Punjab.	Madras	Bombay	TOTAL
IMPERIAL	Departmental	Accounts 1887-88	261 0	2 2	340 8		1 7	62 2	16 1	176 7	2 2	27.4	89c
		Budget	197 7	2 0	318 3	15 5	1 2	72.4	11 3	168 2	1 9	14.0	80
		Revised Accounts	153 4	1.7	307 8	2 0	1 6	63.4	11 0	208 8	2 1	16 6	76
Civil Officers		Accounts 1887-88	149 3	1 1	292.9	2 1	1.4	64.1	11 7	202 7	2 0	14 3	741
		Budget											
		Revised Accounts											
TOTAL IMPL.		Accounts 1887-88	5		2 2								
		Budget	5										
		Revised Accounts	5		3 0								
PROVINCIAL.	Departmental	Accounts 1887-88	261 5	2 2	343 0		1 7	62 2	16 1	176 7	2 2	27.4	89.
		Budget	198 2	2.0	318 3	15.5	1 2	72 4	11 3	168 2	1.9	14 0	80.
		Revised Accounts	153.9	1 7	307 8	2 0	1 6	63.4	11 0	208 8	2 1	16 6	76.
Civil Officers		Accounts 1887-88	149.8	1 1	295.9	2 1	1.4	64 1	11 7	202 7	2 0	14.3	74
		Budget											
		Revised Accounts											
TOTAL PROV.		Accounts 1887-88											
		Budget											
		Revised Accounts											
LOCAL	Departmental	Accounts 1887-88		126 0		114 3	55 3	276 1	273.3	231 6	194 3	403.4	1 67.
		Budget		162 3		114 0	59 2	400 0	252 1	249.2	230.0	433 1	1 89.
		Revised Accounts		124 9		114 6	59 4	388 6	247.4	231 8	217 2	379 5	1.76
Civil Officers		Accounts 1887-88		115.7		118 1	59 5	390.4	257 3	235.2	207.5	367 7	1 75
		Budget											
		Revised Accounts											
TOTAL LOCAL		Accounts 1887-88		7		3 0	1 1	16 6	20 4	3.6	8 5	4 5	5
		Budget		6		3 0	1 7	3 0	22 5	3 3	6 5	4 3	4
		Revised Accounts		4		3.0	1 7	11 0	22 6	3 2	12 8	4.6	5.
GRAND TOTAL		Accounts 1887-88		3		3 8	1 7	12 0	20 5	3.5	17 7	4.0	6
		Budget											
		Revised Accounts											
LOCAL	Departmental	Accounts 1887-88		126 7		117 3	56 4	292.7	293.7	235.2	202.8	407 9	1 73.
		Budget		162 9		117 0	60 9	403.0	274 6	252 5	236 5	437.4	1.94
		Revised Accounts		125 3		117 6	61 1	399.6	270 0	235 0	230.0	384 1	1 82
Civil Officers		Accounts 1887-88		116 0		121 9	61 2	402.4	277 8	238 7	225.2	371 7	1 81
		Budget											
		Revised Accounts											
TOTAL LOCAL		Accounts 1887-88											
		Budget											
		Revised Accounts											
GRAND TOTAL		Accounts 1887-88											
		Budget											
		Revised Accounts											

1887-88.

Accounts

4,087.1

TOTAL INDIA

Budget

4 291 0

1888 89

Revised

4,067.1

Accounts

4 057.6

ENGLAND—

59.9 Furlough pay and allowances of officers in P W Department

62.0

60 0

59.1

26.7 Royal Indian Civil Engineering College, Coopers Hill

31.0

29 1

28.8

7.4 Sundry Items

7.0

8 4

8.3

5.9 Stores for India

1.8

2 8

2.7

99.9 TOTAL ENGLAND

101.8

100 3

98 9

100.0 EXCHANGE

42 8

46 6

46.0

GRAND TOTAL

4,435 6

4 214.0

4,202.5

Section E—BUILDINGS AND ROADS—EXPENDITURE—continued.

		RESULTS		ACTUALS		TOTAL	
		DEPARTMENTAL		CIVIL		MORE.	LESS.
		More	Less.	More	Less	More.	Less.
Imperial							
Actuals with Actuals of previous year			148,7	8		..	147,9
" " Budget Estimate			60,9	30		..	57,9
" " Revised Estimate		..	26,8	30	..	..	23,8
Provincial.							
Actuals with Actuals of previous year		77,1		5,2		82,2	
" " Budget Estimate			148,5	18,6			129,9
" " Revised Estimate		..	12,0	4,2	..		7,8
Incorporated Local							
Actuals with Actuals of previous year		14,9		21,3		36,2	
" " Budget Estimate		3,6			49,2		45,6
" " Revised Estimate		..	24,6	46,7		22,1	
Total India.							
Actuals with Actuals of previous year			..			..	29,5
" " Budget Estimate				..			233,4
" " Revised Estimate				..			9,5
England							
Actuals with Actuals of previous year				..		6,0	..
" " Budget Estimate			..			..	29,2
" " Revised Estimate							1,4
Exchange							
Actuals with Actuals of previous year						7,0	..
" " Budget Estimate						3,2	
" " Revised Estimate				..	..	..	6

Imperial

213 A comparison of the Actuals of the two years shows a decrease of 147,9 during 1888-89 which is principally attributable to less expenditure on the construction of Frontier roads in Baluchistan and the Punjab, the new Viceregal residence at Simla, and the new Telegraph Office at Bombay. A considerable portion of the reduction is also accounted for by the completion during 1887-88 of important works in Upper Burma, particularly in the new town embankments at Mandalay and the bund and sluices at Amarapura, as well as by the transfer to Native States in Central India of the responsibility for the construction and maintenance of roads within their territories. In 1888-89, moreover, the Gwalior Division was abolished, and the establishments in Rajputana and Central India amalgamated. On the other hand, there is an increase of 26,0 in the expenditure of the Punjab mainly due to the transfer to the control of the Provincial Government of the Imperial buildings at Simla, which have hitherto been dealt with separately, and also to charges having for the first time been incurred in connection with the maintenance of the completed portions of the Frontier roads.

214 Compared with the Budget Estimate the total Imperial outlay shows a lapse of 57,9, of which 48 occurs under India (General and Political) due to the stoppage of work on the new church at Quetta owing to a reconsideration of the project, and also, as stated above, to the reductions carried out in Rajputana, Central India and Gwalior, and the transfer of the Imperial buildings at Simla to the control of the Punjab Government. In Upper Burma a part of the Budget was used to provide funds for the Irrigation Branch and for the maintenance by the Provincial Public Works Establishment of frontier roads. Various economies were effected in some parts of the budget and the budget itself was too high as regards certain items. The charge of 3,0 against Civil Officers represents a grant to the Bhamo Municipality. In Lower Burma no expenditure was incurred either in India or in England on account of the Oyster Rock Light house and in Bengal the saving is attributed to the commencement of the new opium building at Hajipore, and to inability to utilise fully the grant 32,9 provided for the Surveyor General's Office at Calcutta. These remarks are generally applicable to the Revised Estimate.

Section K.—BUILDINGS AND ROADS—EXPENDITURE—concluded**Provincial.**

215 The Actuals of 1888 89 are below those of the previous year in the *Central Provinces*, in the *North Western Provinces and Oudh*, and in *Bombay* from a general reduction of expenditure. In *Bombay* it is also partly due to the approach towards completion of the new Elphinstone College. The large increase in *Bengal* includes expenditure on several new buildings for the Judicial, Jail, Police and other departments, and for the improvement of communications in various parts of the Province. In *Madras* also the new law Courts and other buildings were commenced in 1888 89, and some large grants were made to Municipalities for water works and other improvements.

216 As regards the Budget, the estimate of the *Central Provinces* provided for a new residence for the Chief Commissioner which was, however postponed. It also provided 15 0 as a grant in aid to District Funds for the construction of District roads, but the arrangements connected with it were not completed during the year. In addition to these two items the repairs to roads and buildings were not carried out to the extent contemplated. The *Punjab* estimate was too high and this was also the case with the *Madras* Budget as regards repairs to Civil buildings, but part of the departmental saving is also due to the new law Courts not having progressed as rapidly as was expected. The excess in the *Madras* expenditure by Civil Officers is caused by unexpected grants to Municipalities as mentioned in the preceding paragraph and for the *Vizagapatam* and *Ganjam* Agency Works. The *Bombay* estimate was too high.

217 The Revised has been closely followed by the Actuals. In *Lower Burma* greater progress was made with a bridge over the Pegu river than was expected and this also occurred with certain works in the *North-Western Provinces and Oudh*. The savings arise generally from contractors not having fulfilled their engagements, or from amounts due not having been drawn within the year.

Local

218 The following are the chief differences in this section of the account between the Actuals of the two years. In *Lower Burma* a good deal of expenditure was incurred for the extension and improvement of communications, principally in the *Henzada* district. In *Assam* certain works were removed from the Local to the Provincial division, and some that were in progress during 1887 88 were completed in 1888 89. The excess in *Bengal* and the *Punjab* is almost entirely on roads and bridges. In the *North-Western Provinces and Oudh* the saving is composed of many small items. The increase in *Madras* is largely due to a change of procedure in the *Trichinopoly* district where certain charges which were formerly deducted from revenue, now appear on the expenditure side of the account.

219 As regards the Budget and Revised Estimates, those of the *Central Provinces* were generally high, and especially the *Mandla* and *Dindori* road did not make the progress anticipated. The *Assam* Budget Estimates were too low. In the *Punjab* certain works were postponed and some establishments reduced. The other estimates were too high, but in the *North Western Provinces and Oudh* and in *Bombay*, expenditure on certain works was retarded in consequence of scarcity of labour, and difficulty in acquiring land and procuring materials.

L—ARMY SERVICES

1887-88 Accounts		1888-89.		
		Budget.	Revised	Accounts
1,060,8	RECEIPTS	921,8	976,2	1,062,4
20,417,9	EXPENDITURE	19,969,0	20,371 5	20,301,8
19,357,1	NET	19,047,2	19,395,3	19,239,4

220 The Indian and English portions of the above figures may be shown as follows —

		1888 89		
1887 88		RLCEIPTS		
Accounts		Budget	Revised	Accounts
1 001 7	India	875 0	916 0	1 005 1
41 6	England	33 0	41 1	39 1
17 5	Exchange	13,8	19 1	18 2
<u>1 060 8</u>		<u>921 8</u>	<u>976 2</u>	<u>1,062 4</u>
		EXPENDITURE		
15 104 9	India	14 630,0	14 840 0	14 812 6
3 741 0	England	3 759 8	3 775 8	3 746 2
1 572 0	Exchange	1 579 2	1 755 7	1 743 0
<u>20 417 9</u>		<u>19 969 0</u>	<u>20 371 5</u>	<u>20 301 8</u>

221 The Army receipts for 1888-89, both in India and England, compare well with those of the previous year. In India the Budget and Revised were made comparatively low, as the year 1887-88 was exceptional, on account of the prolonged operations in Upper Burma. In 1888-89 however, the Commissariat receipts were much higher than expected owing to large sales of stores, elephants, cattle and unserviceable gear. The issues of clothing and soldiers' necessaries on payment were also greater than was anticipated, and large sums were realized in connection with the Sikkim, Hazara, and Lushai Expeditions which were organised after the Budget was framed, together with 13,1 from Berar on account of charges incurred by the British Government for the Hyderabad Contingent while on field service in Burma. In England, the variations occur mainly under the head of Indian Troop Service.

222 As regards Army Expenditure in India, the actuals of 1888-89 were lower than the previous year by 292,3 which is made up of a reduction of 469,4 in special charges and an increase of 177,1 in the ordinary expenditure, the net difference being 292,3. The reduction in special charges occurred in connection with operations in Burma (847,7) counterbalanced by the cost (374,3) of the Sikkim, Hazara and Lushai expeditions, particulars of which are given below in paragraph 236. The ordinary expenditure was increased chiefly by the rupee payments to European troops consequent on a fall in exchange (80,1), by less of the charge for ordnance stores being debited to other departments (84,2) and by charges of the Mobilisation Committee (74,2) counterbalanced by a decline of 126,8 in Commissariat supplies and services. The comparison with the budget shews that the latter provided 820,0 for operations in Upper Burma but the actuals aggregated 631,6 only. Against this saving of 188,4 may be set the additional payments of 374,3 on account of the three expeditions mentioned above for which no allowance was made in the Budget. These figures give an excess of 185,9 over the Budget as the result of special charges. In what may be called the ordinary expenditure of the army, the actuals amount to 3,3 less than the Budget. This reduction is the balance of numerous fluctuations, the chief increases being connected with the purchase of additional remounts in Bengal and with certain Barrack supplies which were formerly provided by the Public Works Department. The savings accrued mainly from the reorganisation of the military commands and staff in India and from the diminished strength of the Native army. The payments of the year also include 48,0 on account of unadjusted expenditure as explained in paragraph 233.

223 The principal differences in *England* are an excess of 30,0 in stores owing to larger demands from this country, and of 13,6 in furlough allowances which is always an uncertain quantity. *Per contra* there was a saving of 18,3 in Home charges of British Forces serving in India and 15,2 in the Indian Troop Service.

224 The following paragraphs supply the particulars usually given with respect to Army services —

Section L—ARMY SERVICES—RECEIPTS.

XXXIII—Army

1887 88. Accounts		1888 89.		
		Budget	Revised	Accounts
	INDIA—			
	EFFECTIVE SERVICES—			
25 5	Regimental Pay Allowances and Charges	26 0	33 1	36 3
653 7	Commissariat Establishments Supplies and Services	588 9	614 3	639 8
16 9	Remount and Veterinary Establishments Supplies and Services	14 9	16 8	18 1
73,8	Clothing Establishments Supplies and Services	73 9	76 7	83 8
2 6	Barrack Establishments Supplies and Services	2 6	2 6	2 8
4 6	Administration of Martial Law		1	
11 1	Medical Establishments Supplies and Services	14 6	9 0	9 0
102 8	Ordnance Establishments Stores and Camp Equipage	78 8	75 1	80 9
1 2	Education	1 0	1 2	1 2
16 1	Sea Transport Charges	7 0	7 4	8 3
22 7	Miscellaneous Services	15 0	27 1	60,8
931,0	TOTAL EFFECTIVE SERVICES	822 7	863 4	941 0
	NON EFFECTIVE SERVICES—			
27 0	Military Pensions to Europeans	7 5	8 5	17 8
1	Military Pensions to Natives		1	
43 6	Widows Pensions and Compassionate Allowances	44 8	44 0	46 3
70 7	TOTAL NON EFFECTIVE SERVICES	52 3	52 6	64 1
1 001 7	TOTAL INDIA	875 0	916 0	1 005 1
	ENGLAND—			
36 7	Effective Services	28 0	34 9	32 9
4 9	Non Effective Services	5 0	6 2	6 2
17 5	Exchange	13 8	19 1	1 82
1 060 8	GRAND TOTAL	921 8	976 2	1 062 4

225 As explained in former reports the Military receipts are more or less of a fluctuating character and are not susceptible of an accurate forecast. The increase under *Regimental Pay &c* which was partly anticipated in the Revised has occurred chiefly in Bengal where large retrenchments were made from payments in the previous year, and where the number of soldiers taking discharge was greater than expected. Against these excesses may be set smaller refunds than anticipated of hutting money advances and short receipts on other Miscellaneous Accounts in Madras. The improvement in *Commissariat Establishment &c* is due to increased consumption of Malt liquor to large sales of cattle, including condemnations in Burma, to recoveries of disallowances of the previous year to improved Khedda receipts and to hire of transport cattle and sale of unserviceable equipment &c. These excesses were counterbalanced by diminished receipts for rum and malt liquor in Madras and Bombay. The details of the head *Clothing Establishments* shew that in Bengal there was a large demand of clothing and necessaries and that in Madras the value of clothing supplied to troops of the Hyderabad contingent in 1887 88 was adjusted in 1888 89. The 4,6 shewn in 1887 88 under 'Administration of Martial Law' represented forfeited pay of military prisoners transferred to credit of prison funds by debit to *Regimental Pay &c*. This procedure has been changed, and such sums are now deducted from the charge under the last named grant. Hence no credit is afforded in 1888 89 under Administration of Martial Law. The *Medical Receipts* were low as Madras issued no stores to other departments though the Budget anticipated 5 0 and in Bengal also such supplies are no longer made to Civil Medical Institutions independent of State aid. As stated in the last report, the *Ordnance Receipts* in 1887 88 were enlarged by the adjustment in respect of Naval Stores taken over by Her Majesty's Imperial Government. In 1888 89 the Bengal Budget was exceeded by 14,0 in consequence partly of certain political arrangements and partly by the value of arms taken by the Gwalior State. On the other hand the Madras revenue was short by 4 1 owing to sales not having been carried out to the extent estimated, and to smaller indents from the Hyderabad Contingent and other departments. The Budget for *Sea Transport Charges* was too low while that for *Miscellaneous Services* contained no provision in connection with the Sikkim Hazara, and Lushai Expeditions, which were subsequently organised, nor for various recoveries in Madras including a special item of 13 1 due from Bengal in connection with the Hyderabad Contingent. The estimates for the group '*Non-effective Services*' were low, but it is difficult to estimate accurately for items of such an uncertain character.

226 The principal difference in England occurred under the head of Indian Troop Service. There was also a small increase in subscriptions towards Indian Military Service Pensions and in the value of stores in possession of Regiments on their transfer from the Indian to the British Establishment.

Section L.—ARMY SERVICES—EXPENDITURE

1887-88. Accounts		1888-89	Budget	Revised.	Accounts.
	46 — Army				
	INDIA—				
	EFFECTIVE CHARGES—				
514 2	Army and Garrison Staff	505 3	490 6	488,1	
191 1	Administrative Staff	195 5	194 8	193,1	
7 184,2	Regimental Pay &c	7,359 8	7 260,2	7,227 7	
3 847 0	Commissariat	3 331 7	3 302 6	3 289 7	
233 5	Remounts and Veterinary	209 0	231 4	224,1	
179 8	Clothing	191,9	206 1	196,8	
231 5	Barrack Establishment &c	208 3	208 2	226 2	
28,4	Administration of Martial Law	41 2	42 3	41,0	
639 4	Medical	646 0	628 9	612 2	
493 1	Ordnance	618 6	641 6	576 5	
30 8	Ecclesiastical	28 8	29 8	29 2	
37 3	Education	46 3	45 0	44 1	
58 1	Sea Transport Charges	54 4	60 3	67 1	
468 3	Miscellaneous Services	204 3	502 5	554 0	
107 3	Volunteer Corps	111 3	114 6	115 1	
14,244 0		13 752,4	13 958 9	13 884 9	
	Unadjusted Expenditure	..	..	48 0	
	NON EFFECTIVE CHARGES—				
7 9	Rewards for Military Services	11 2	10 1	8 2	
126 6	Military Pensions to Europeans	116 6	121 4	119 2	
648 8	Ditto to Natives	672 4	671 0	673 8	
23 1	Widows Pensions and Compassionate Allowances	22 2	23 2	23 1	
54 5	Superannuation Pensions and Gratuities	55 2	55 4	55 4	
15,194 9	TOTAL INDIA	14 630 0	14 840 0	14 812 6	
	ENGLAND—				
	EFFECTIVE—				
734 8	Home Charges of British Forces serving in India	800,0	782 0	781 6	
189,9	Furlough Allowances of the Officers of the Indian Service	190 0	206 0	203,7	
217 8	Indian Troop Service	225 4	211 5	210 2	
11,7	Passage of Officers and Troops otherwise than in Troopship	8 8	11 2	10 9	
30,3	Miscellaneous	24 0	28 0	26 6	
658 5	Stores for India	493 6	548 0	523 7	
1,843,0		1 741 8	1 786 7	1,757 0	
	NON EFFECTIVE—				
195,0	Retired Pay &c of British Forces on account of Service in India	250,0	243,7	243,4	
1,597,2	Pay and Pensions of Non Effective and Retired Officers on account of Service in India	1 660,0	1 636,0	1,636,9	
96,6	Miscellaneous Pensions	98 0	98 4	98,0	
9 2	Indian Service Family Pensions	10 0	11 0	10,9	
3 741 0	TOTAL ENGLAND	3 759,8	3 775,8	3,746,2	
1 572 0	EXCHANGE	1,579,2	1,755 7	1,743,0	
20,417 9	GRAND TOTAL	19 969 0	20,371 5	20 301,8	

227 Of the saving under *Army and Garrison Staff* as compared with 1887-88 95 is nominal, being the cost of garrison instruction now classified under the head Education. The real savings are 24,1 as compared with 1887-88, and 16,6 as compared with the budget, in the Quarter Master General's Department, and in District Commands and Staff resulting from certain reorganisations carried out during 1888-89. There have also been some minor economies, such as the abolition of the Inspector of Army

Section L.—ARMY SERVICES—EXPENDITURE—continued

signalling, Madras On the other hand there are excesses of 40 and 2,3 over 1887-88 and budget, respectively in the charges for Commander in Chief owing, in the former instance to the absence on special leave of the Commander in Chief Bombay and in the latter to the extended tours of the Commander in Chief, India The principal difference in the head *Administrative Staff* is under Commissariat and Remount Account, the charge for which is 39 more than in 1887-88 and 2,5 more than the budget This excess is due to the higher rank of the officer holding the appointment of Examiner, and an additional audit office established in Rangoon The other fluctuations are spread over many items the most important being the saving caused by abolishing the appointment of Examiner of Medical Accounts, Madras and the discontinuance of the staff allowances for the Fund Accounts, Madras and Bombay the work having been transferred to the Pay Examiners

228 The head *Regimental Pay Allowances and Charges* represents 52 per cent of the effective military expenditure and may be divided into two parts relating respectively to the expenses of the European and Native army of which the amounts are given below As regards the European army the accounts shew that the expenditure in 1888-89 was 501 more than the corresponding figure in 1887-88 and 8,8 more than the budget This increase is entirely in the rupee payment to British Troops which were augmented by the diminished rate of exchange and also by the present practice of fixing the rate of exchange for these payments half yearly instead of for the whole official year With respect to the Native army the expenditure in 1888-89 was below that of 1887-88 and the budget by 6,6 and 140,9 respectively The decline of 6 is almost entirely in kit money to recruits casualties among the sepoys not having been fully replaced the saving of 140,9 on the budget consists of three principal items namely 20,7 in native cavalry 102,2 in native infantry, and 17,6 in reserve forces all being attributable to the actual strength falling below the estimated complement There are other fluctuations such as savings of 4,6 and 4,9 respectively in putting money and marching batta, and an excess of 7,7 in the annual grant in aid of half mounting the savings are due partly to erroneous estimate and partly to claims not having been preferred within the year The excess in the grant in aid arose from a larger number of men than usual becoming entitled thereto on completion of the required eighteen months service

	Actuals 1887-88.	Budget 1888-89	Revised 1888-89	Actuals 1888-89
European Army	3 475 3	3 516 6	3 528 4	3 525,4
Native Army	3 708 9	3 843 2	3 731 8	3 702 3
TOTAL	7,184 2	7 359 8	7 260 2	7 227 7

229 The head *Commissariat* represents 23,61 per cent of the effective military expenditure and consists of four divisions namely, (1) establishments (2) supplies, (3) services, and (4) the Transport Branch the charges on each account are given below As regards establishments the expenditure in 1888-89 was 3,6 below that of 1887-88 and 50,4 below the budget The former saving is almost entirely in the transport establishments, and the latter is in executive and khedda establishments The actuals under supplies 1888-89 shew a saving of 182,0 as compared with the previous year and an increase of 54,8 as compared with the budget The saving is in provisions for Europeans (56,3) and Natives (135,9), in reserve stock (9,3) and in malt liquor purchased locally (14,7) counterbalanced by an increase in the compensation paid to natives for dearth of provisions and forage (52,1) The excess over budget is in compensation to natives for provisions (72,6) and forage (49,6), counterbalanced by a saving of 18,0 in provisions for natives, 14,3 in purchase of special forage for field service and of 32,6 in malt liquor and rum The division services includes hire of transport sea and inland water charges railway charges, feed of army cattle, charges for cattle farms and depôts, implements furniture and freight As compared with 1887-88, there was a saving of 48,5 in hire of transport of 107,6 in sea and inland water charges and of 12,4 in implements godown furniture and contingencies As compared with the budget there were savings aggregating 77,9 in the first two heads just mentioned, but increases of 19,5 and 25,7 under railway charges and feed of army cattle In the fourth division, Transport Branch the depôt and regimental charges amounted 1888-89 to 332,3 against 460,2 in 1887-88 and 341,8 in the budget

	Actuals 1887-88.	Budget 1888-89	Revised 1888-89	Actuals 1888-89
Establishments	567 0	538 8	509 2	488 4
Supplies	1 846 3	1 609 5	1 656 8	1 664,3
Services	968 2	834,8	805,3	800 9
Transport Branch	465 5	348 6	321,3	326 1
	3 847 0	3 333,7	3 302,6	3 280 7

230 The excess under *Remounts and Cattle* resulted from purchase of additional remounts and country bred stock, and from miscellaneous expenditure for road and other expenses connected with them certain compensations were also paid to shippers of Australian horses as the price fixed for the horses Government was low This head was also affected by a number of small savings consequent on vacan-

Section L—ARMY SERVICES—EXPENDITURE—continued

cies in establishments and absence of officers on leave. The Budget grant for *Clothing* compares with the actuals, the principal difference being an excess of 10,0 in compensation in lieu of cloth caused partly by special grants and partly by a fall in the rate of exchange which enhanced the charge for compensation to British Troops. The excess over the actuals of the previous year is chiefly in same head and is due to the lower exchange just mentioned. The Revised was framed too high. Charges for the *Barrack Department* in 1888-89 were less than the previous year's by 2,5 and 5,6, in respect subordinate establishments and barrack furniture. The comparison with budget shews that the charges *Barrack Bedding and Lighting* were under estimated, while the *Military Department* had to pay for certain supplies which were formerly obtained from the *Public Works Department*. It will be seen from the figures given in page 102 that the expenses attending the *Administration of Martial Law* have largely increased since 1887-88. This is due to a change in the manner of bringing to account the cost of maintaining garrison prisons. The cost was formerly carried to a debt account which was credited with deductions made for the pay of the prisoners. This system is changed the expenses of the prisons being now charged to the head and the pay remaining undrawn thus causing a reduction in the grant for *Regimental Pay*. But for this change the account would have presented a saving in 1888-89, since the number of officers to be maintained in the Department has been reduced from 1st April 1888. The *Medical* charges considerably below the Budget and the Actuals of 1887-88 the decline being in district establishments where both officers and subordinates were under the established strength. Many officers also were on leave and their places filled with junior officers. Medical supplies though costing 8,8 less than in 1887 exceeded the budget by 20,3 owing to the prevalence of cholera and other ailments in some districts, and to larger purchases of hospital equipment and stores than was anticipated. The value of stores supplied to other departments was 12,0 less than in 1887-88 but 8,1 more than the Budget.

231. The large expenditure in the *Ordnance* department may be divided into three principal portions as is done in the statement at foot of this paragraph. The charges for establishments are nearly the same in the two years 1887-88 and 1888-89 and 13,9 less than the budget of 1888-89. This saving occurred chiefly under 'Arsenals and depôts and manufacturing establishments,' owing to establishments having been maintained on a reduced scale to the absence of officers on leave and to the restriction of extra artificers and labourers consequent on reduced demands for supplies from factories in Bengal and Bombay. As regards stores, the expenditure in 1888-89 was greater than that of the preceding year by 24,0 in local supplies to manufacturing establishments, by 7,1 in stores for armaments, practice, field train, and field telegraph and in equipment of the Corps of Sappers and Miners and 19,9 in purchase and repair of Camp equipage. On the other hand, there was a reduction of 22,1 in cost of miscellaneous stores. As compared with the budget, savings of 15,1 and 34,7 were effected in stores and timber for arsenals and factories, the result of restricted purchases and more favorable contract rates for certain articles. The charges for freight of stores from port to port were less by 2,1 than estimated specially in connection with Burma. As a set off against these savings the account shews an increase of 5,8 under 'Stores—Miscellaneous' consequent on the return of a large quantity of stores by other departments including the Burma police. Further increased expenditure (28,4) took place on account of the purchase and repairs of camp equipage owing to arrear payments in Bengal appertaining to the previous year and to larger purchases and repairs in Bengal and Bombay than was expected when the budget was framed. The provision for the purchase of line gear was under estimated. Regarding the value of stores supplied to other departments in 1888-89 the credit given below shews that these supplies were 57,8 less than in 1887-88, and 14,3 more than the budget. These transactions are necessarily of a very fluctuating character—

	Actuals, 1887-88	Budget 1888-89	Actuals 1888-89
Establishments	334 0	349 6	335,7
Stores	300 8	338 6	324 7
	<hr/>	<hr/>	<hr/>
TOTAL	634 8	688 2	660 4
	<hr/>	<hr/>	<hr/>
Deduct supplies to other departments	141 8	69 7	84 0
	<hr/>	<hr/>	<hr/>
Net charge as above	493 0	618 5	576,4
	<hr/>	<hr/>	<hr/>

232. The *Education* charges for 1888-89 include the salary of the Director of Military Education and payments connected with Garrison Instruction, hitherto entered under *Army and Garrison St*. Against this increase some savings accrued from the reduction of two Sub Inspectors and one Assistant Superintendent of Army Schools, and the abolition of the Normal Schools, Bangalore and Poona. There were also smaller purchases of books, school materials, &c., in Bengal. *Sea Transport Charges* were enhanced by larger payments to private vessels for conveyance of Bengal and Madras troops to and from Burma. The actuals for *Miscellaneous Services* include 374,3 spent for the Sikkim, Hazara, and Luahai Expeditions for which no provision was made in the Budget, but 387,5 was entered in the Revised Budget. Apart from this special item, there was a saving of 24,6 on the Budget, while the Revised was exceeded by 14,3.

Section L —ARMY SERVICES—EXPENDITURE—continued

by 64.7 The excess occurred in compensation and extra allowances to troops in Burma, in charge for the Mobilisation Committee, purchase of land printing charges in Madras and extra frontier telegraph lines. On the other hand, rewards for proficiency in native languages purchases of Native Cavalry remounts, personal allowances to Military officers employed in the Police and other miscellaneous payments, were smaller than expected. *Volunteer Corps* cost more during the year owing to capitatio grants to a larger number of Volunteers qualified as efficient.

233 The charge for unadjusted expenditure 48,0, is shewn under the rule that when the issues from Civil Treasuries for Military Services exceed the amount brought to account in the Military Books, the difference shall be so shewn in other words, that no delay in account processes shall hinder the complete exhibition of money outlay.

234. The several heads under the group *Non-effective Charges* in India require no notice except that the *Rewards for Military Services* were over estimated, and the Budget for *Widows' pensions* was too low.

235 In *England* the savings are in Home charges in Indian Troop service and in Non effective charges. The first saving is due to the award by Lord Northbrook's Committee having been 13,2 less than was expected and to decrease in the furlough pay of officers of British regiments and in the pay of troops during voyage to and from India. In the second case the payments for repairs of troopships were less than anticipated. There is nothing special to record regarding the non effective charges except that the pay and pensions of non effective and retired officers did not increase in the same proportion as in recent years. The increase in furlough allowances of officers of the Indian service arose from a larger number of officers being at home during the year than had been estimated and in passage of officers and troops otherwise than in Troopships from a larger number of officers requiring such passages. The rise in miscellaneous charges is attributable to the number of officers studying the Russian language, and in store to increased payments on account of Ordnance stores.

236 The following statement supplies details of the additional expenditure, aggregating 801 9, 0 account of Upper Burma and the Hazara and Lushai Expeditions. A sum of 204,0, was also spent on the Sikkim Expedition during the year but separate accounts were not kept for these charges —

GRANTS	Upper Burma	Hazara Expedition	Lushai Expedition	TOTAL
Army and Garrison Staff	24 7	2 4	2	27
Administrative Staff	5 9	4	1	6
Regimental Pay Allowances and Charges	21 3	1 7	5	23
Commissariat Establishments Supplies and Services	441 7	76 8	29 8	548
Clothing Establishments Supplies and Services		13 5	3 5	17 c
Barrack Establishments Supplies and Services	8 3	1		8
Administration of Martial Law	3	1		
Medical Establishments Services and Supplies	25 3	3 0	2	28 r
Ordnance Establishments Stores and Camp Equipage	7		6	1
Ecclesiastical	8	2		1 c
Sea Transport Charges	19 2		2 8	22 c
Miscellaneous Services	82 3	23 0	11 4	116
Rewards for Military Services	1			
Military Pensions	1 0			1 c
TOTAL	631 6	121 2	49 1	801

Section LL—SPECIAL DEFENCE WORKS—EXPENDITURE.

47.—Special Defence Works.

1887-88. Accounts 456,0 EXPENDITURE . Budget. 1,121,5 1888-89. Revised. 818,3 Accounts. 789,6

237 The increase of 333 6 over the expenditure of the previous year is principally due to Coast Defences at Rangoon, Karachi and Bombay having been pushed on more rapidly, and to larger payments having been made by the Secretary of State on account of armaments. The saving of 331,9 on the Budget Estimate is due to the payments in England on account of heavy guns having been unavoidably retarded, and to the requirements for the fortification at Aden and for establishment having been over-estimated. The saving of 28,7 on the Revised Estimate is due to the Secretary of State's payments having fallen short of expectation.

1887-88. Accounts		Budget	1888-89 Revised	Accounts
292,2	India General and Political—(Inspector General, Military Works)	296 2	283 8	282 8
14,4	Lower Burma	14 3	30 3	31,4
64,5	Bombay	189,5	135 9	133 6
371 1	TOTAL INDIA	500 0	450 0	447 8
59,8	England	437 7	251 4	233,3
25 1	Exchange	183,8	116 9	108 5
456 0	GRAND TOTAL	1 121 5	818 3	789,6

RESULTS

INDIA

	M. P.	ACTUALS
		Less.
Actuals with Actuals of previous year	76 7	
Budget Estimate		52 2
Revised Estimate		2 2

ENGLAND

Actuals with Actuals of previous year	173 5	
Budget Estimate		204 4
Revised Estimate		18 1

EXCHANGE

Actuals with Actuals of previous year	83 4	
Budget Estimate		75 3
Revised Estimate		8 4

238 The Indian expenditure shows an increase of 76 7 over that of the previous year owing to greater activity during 1888 89 on coast defences at Bombay and Karachi, and to the progress of the following important works in Lower Burma (i) battery at Syriam Point (ii) re modelling, and completing the battery at Choki Point, and (iii) raising and improving the ground behind the battery at Monkey Point.

239 The Actuals are less than the Budget Estimate by 52 2 owing mainly to the requirements of the year for the Defence Works at Aden and the establishment charges in Bombay having been considerably over estimated and to no provision having been made in the estimate for a sum of 16 2 recovered from the Home Government on account of the Aden Defence Works. This recovery was treated as reduction of Indian outlay during 1888 89. Under India (General and Political) the lapse of 13 4 on the Budget Estimate is caused principally by the fact, that provision was made for a much larger staff in the Pishin Division than it was found necessary to employ and to the proposal to charge a portion of the pay of the Inspector General, Military Works, to the head Special Defences, not having been sanctioned. In Lower Burma, the Budget Estimate was exceeded, as sanction was subsequently given for improving the ground behind the Monkey Point battery and constructing Syriam Point battery—works which were commenced during the course of the year. The total expenditure in India compares very favourably with the Revised Estimate, there being a difference of but 2,2 on a grant of 450,0.

Section M—PROVINCIAL ADJUSTMENT—continued

REVENUE				EXPENDITURE			
1887-88	1888-89	1887-88	1888-89	1887-88	1888-89	1887-88	1888-89
Accounts	Budget	Revised	Accounts	Accounts	Budget	Revised	Accounts
				Burma.			
				PROVINCIAL—			
938 8	916 7	955 4	951 4	Revenue	189 9	193 5	196 9
		2 6	2 7	Interest			2 0
				Post Office Telegraph and			2 0
				Mint	5 1	5 1	4 9
95,5	86 1	93 5	91 4	Civil Departments	623 1	642 9	628 6
4 6	3 7	4 4	4 9	Miscellaneous	46 6	51 5	56 6
331 1	340 0	327 5	314 2	Railways	285 3	296 3	300 9
2 7	3 4	3 4	3 3	Irrigation	34 5	31 0	55 5
4 8	4 7	5 9	6 3	Buildings and Roads	117 4	117 0	121 9
				Transfers to Local	-1 5	-2 3	-2 8
<u>1 377 5</u>	<u>1 354 6</u>	<u>1 392 7</u>	<u>1 374 2</u>	TOTAL	<u>1 300 4</u>	<u>1 335 0</u>	<u>1 362 7</u>
				LOCAL—			
91 8	90 1	71 0	81 6	Revenue	4 6	4 9	3 4
				Post Office Telegraph and			
				Mint	7 0	7 5	7 5
5 2	4 5	6 4	6 7	Civil Departments	53 2	60 6	57 3
11 0	12 6	19 0	19 8	Miscellaneous	3 3	5 8	4 8
		4	4	Irrigation	1 7	8	8
4 8	8 7	9 1	10 0	Buildings and Roads	33 0	52 6	49 0
-1 5	-2 3	-2 6	-2 8	Transfers from Provincial			
<u>111 3</u>	<u>113 6</u>	<u>103 3</u>	<u>115 7</u>	TOTAL	<u>102 8</u>	<u>132 2</u>	<u>126 2</u>
<u>1 488 8</u>	<u>1 468 2</u>	<u>1 496 0</u>	<u>1 489,9</u>	TOTAL BOTH	<u>1 403 2</u>	<u>1 467 2</u>	<u>1 481,6</u>
				SURPLUS + DEFICIT —	<u>+85 6</u>	<u>+1 0</u>	<u>-4</u>
				Assam			
REVENUE				EXPENDITURE			
1887-88	1888-89	1887-88	1888-89	1887-88	1888-89	1887-88	1888-89
Accounts	Budget	Revised	Accounts	Accounts	Budget	Revised	Accounts
				PROVINCIAL—			
454 8	453 5	469 4	462 4	Revenue	109 5	115 4	109 8
1	1	2	1	Interest			1
				Post Office Telegraph and			
				Mint	1	1	1
26 3	24 8	24 7	24 7	Civil Departments	221 7	236 8	228 8
8 6	4 5	6 0	7 1	Miscellaneous	15 9	15 9	16,4
				Construction of Railways			
				(charged against Revenue			
				in addition to that			
				under Famine Insurance)	15 8	6 1	5 0
6 2	6 7	7 0	6 6	Railways	20 8	18 7	18 4
1 7	8	1 0	1 6	Buildings and Roads	56 4	60 9	61 1
				Transfers to Local	49 8	29 7	31 8
<u>497 7</u>	<u>490 4</u>	<u>508 3</u>	<u>502 5</u>	TOTAL	<u>490 0</u>	<u>483 6</u>	<u>472 3</u>
				LOCAL—			
50 1	52 6	54 0	54 9	Revenue	6	6	5
				Post Office Telegraph and			
				Mint	3 3	3 6	3 5
9 3	10 1	10 3	10 3	Civil Departments	23 8	26 0	24 2
1 5	9	6	7	Miscellaneous	3 0	2 0	1 9
				Buildings and Roads	93 3	75 3	80 0
12 1	12 2	12 4	12 3	Transfers from Provincial			
49 8	29 7	31 8	38 7	TOTAL	<u>124 0</u>	<u>107 5</u>	<u>110 1</u>
<u>122 8</u>	<u>105 5</u>	<u>109 1</u>	<u>116 9</u>	TOTAL BOTH	<u>614,0</u>	<u>591 1</u>	<u>582,4</u>
<u>620,5</u>	<u>595 9</u>	<u>617 4</u>	<u>619 4</u>	SURPLUS + DEFICIT —	<u>-1 6 5</u>	<u>+4,8</u>	<u>+35,0</u>

SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH 8 1890.

Section M—PROVINCIAL ADJUSTMENT—continued

REVENUE				Bengal	EXPENDITURE			
1887-88	1888-89	1887-88	1888-89		1887-88	1888-89	1887-88	1888-89
Accounts	Budget	Revised	Accounts		Accounts	Budget	Revised	Accounts
2,970 9	2 974 2	2 961 3	2 932 0	PROVINCIAL—				
67	71	119	97	Revenue	567 2	578 0	573 8	569 6
1	1	1	1	Interest			5 4	4 6
369 8	357 1	363 2	372 8	Post Office Telegraph and				
92 9	93 6	94 4	105 9	Mint	1	1	1	1
				Civil Departments	2 088 7	2 128 8	2 150 7	2 165 4
				Miscellaneous	266 9	254 1	264 8	263 2
				Famine Relief and In				
				surance			10 0	5 4
				Construction of Railways				
				(charged against Revenue				
				in addition to that				
				under Famine Insurance)	—2	5	—1 0	—1 1
1 127 3	1 144 0	1 155 8	1 173 4	Railways	908 5	923 1	936 4	935 3
206 8	227 9	236 1	236 4	Irrigation	533 7	556 5	531 7	523 6
40 3	38 8	37 3	47 5	Buildings and Roads	292 7	403 0	399 6	402 4
				Transfers to Local	26 1	101 3	73 0	75 0
4 814 8	4 842 8	4 860 1	4 877 8	TOTAL	4 683 7	4 945 4	4 944 5	4 943 5
				LOCAL—				
382 2	394 9	370 0	379 8	Revenue	2 2	1 5	9 5	13 6
5 0	4 2	5 0	5 7	Interest				
1 5	1 6	1 6	1 4	Post Office Telegraph and				
				Mint	35 7	35 6	35 6	36 4
52 7	39 5	43 7	49 8	Civil Departments	133 1	116 9	140 6	135 7
23 8	9 0	24 0	22 0	Miscellaneous	9 1	6 3	9 2	8 6
				Famine Relief and In				
				surance				2 1
				Irrigation				
45 4	30 7	46 7	43 6	Buildings and Roads	352 2	391 3	310 0	372 6
26 1	101 3	75 0	75 0	Transfers from Provincial				
536	581 2	564 0	577 3	TOTAL	532 3	551 6	504 9	569 0
5 351 5	5 424 0	5 424 1	5 455 1	TOTAL BOTH	5 216 0	5 497 0	5 449 4	5 512 5
				SURPLUS + DEFICIT—	+135 5	—73 0	—25 3	—57 4

North Western Provinces and Oudh

REVENUE				North Western Provinces and Oudh	EXPENDITURE			
1887-88	1888-89	1887-88	1888-89		1887-88	1888-89	1887-88	1888-89
Accounts	Budget	Revised	Accounts		Accounts	Budget	Revised	Accounts
2 496 9	2 491 3	2 509 7	2 50 9	PROVINCIAL—				
				Revenue	879 4	913 5	865 6	859 6
				Reduction for Capital				
				Expenditure on Public				
				Works not charged against				
				Revenue				
1 1	6	10 2	9 8	Interest			7 6	7 3
1 53	135 6	136 8	138 0	Civil Departments	1 153 1	1 165 8	1 162 0	1 158 0
18 8	31 5	28 9	35 4	Miscellaneous	203 5	214 7	214 7	215 2
				Construction of Railways				
				(charged against Re				
				venue in addition to that				
				under Famine Insurance)	65 4	37 2	14 0	18 4
27 9	35 5	34 9	34 8	Railways	25 9	30 5	29 2	28 7
436 7	445 0	476 7	470 3	Irrigation	492 1	515 6	512 1	510 7
95 6	90 0	87 6	86 1	Buildings and Roads	293 7	274 6	270 0	277 8
				Transfers to Local	162 2	180 9	169 4	158 7
3,222 3	3 229 5	3 284 8	3 280 3	TOTAL	3 275 3	3 332 8	3 244 6	3 234 4

Section M—PROVINCIAL ADJUSTMENT—continued.

North Western Provinces and Oudh—continued

REVENUE				EXPENDITURE			
1887-88	1888-89			1887-88	1888-89		
Accounts	Budget	Revised	Accounts	Accounts	Budget	Revised	Accounts
LOCAL—							
498 4	501 1	497 5	497 2	Revenue	2 5	2 4	2 3
2 3	2 6	2 3	2 0	Interest			
				Post Office Telegraph and Mint	18 0	18 0	18 0
22 9	25 2	26 3	26 2	Civil Departments	437 5	441 4	441 5
15 2	14 1	14 6	14 5	Miscellaneous	2 9	3 0	2 6
5 9	7 1	6 6	7 1	Buildings and Roads	246 1	250 8	240 1
162 2	180 9	169 4	158 7	Transfers from Provincial			
706 9	731 0	716 7	705 7	TOTAL	707 0	715 6	704 5
3 929 2	3 960 5	4 001 5	3 986 0	TOTAL BOTH	3,982 3	3 960 2	3 938 9
				SURPLUS + DEFICIT—	-53 1	+41 3	+47 1

Punjab

REVENUE				EXPENDITURE			
1887-88	1888-89			1887-88	1888-89		
Accounts	Budget	Revised	Accounts	Accounts	Budget	Revised	Accounts
PROVINCIAL—							
1 321 2	1 337 8	1 365 1	1 364 1	Revenue	277 8	285 0	283 3
7	8	20 0	20 9	Interest		17 4	17 0
1 5	1 2		1	Post Office Telegraph and Mint	11 4	9 2	9 1
143 9	134 6	138 1	137 4	Civil Departments	903 9	917 4	9 6 9
22 8	22 6	22 5	22 3	Miscellaneous	116 9	119 6	116 7
7 3	8 7	8 8	8 7	Railways	20 3	24 2	22 4
4 7	4 3	4 3	4 4	Irrigation	4 2	4 7	4 4
40 8	39 9	42 9	43 6	Buildings and Roads	235 3	235 0	238 7
				Transfers to Local	-39 3	-38 8	-39 2
1 542 9	1 549 9	1 601 7	1 601 5	TOTAL	1 530 5	1 573 7	1 569 3
LOCAL—							
315 2	318 3	335 8	332 8	Revenue	106 5	112 9	114 4
		1	1	Interest			
1 1	1 2	3 8	3 9	Post Office Telegraph and Mint	1 3	3 8	4 9
17 8	14 5	17 7	17 6	Civil Departments	101 6	106 5	106 0
8 7	9 7	5 4	4 4	Miscellaneous	8 5	5 5	5 3
2	3	2	2	Irrigation		1	
18 7	19 1	16 9	15 7	Buildings and Roads	96 8	120 0	106 9
-39 3	-37 3	-38 8	-39 2	Transfers from Provincial			
322 4	325 8	341 1	335 5	TOTAL	314 7	348 8	337 5
1 865 3	1 875 7	1 942 8	1 937 0	TOTAL BOTH	1 845 2	1 922 5	1 906 8
				SURPLUS + DEFICIT —	+20 1	+20 3	+30 2

Madras

REVENUE				EXPENDITURE			
1887-88	1888-89			1887-88	1888-89		
Accounts	Budget	Revised	Accounts	Accounts	Budget	Revised	Accounts
PROVINCIAL—							
2 525 5	2 551 6	2 599 0	2,605 2	Revenue	655 4	663 6	664 9
2	2	4,1	3 5	Interest		2 9	2 8
				Post Office Telegraph and Mint	10 6	10 5	10 6
135 1	148 3	144 2	143 9	Civil Departments	1 248 2	1 248 4	1,237 2
24 6	23 9	27 1	29 5	Miscellaneous	213 8	206,7	214 3
...				Famine Relief	1	2	3
...				Railways			
10 0	10,3	10 9	11 1	Irrigation	262,7	330,0	329,4
12,8	8,8	16 0	12 0	Buildings and Roads	202 8	230,0	225 2
				Transfers to Local	9,2	7	6,6
2,708,2	2,743,1	2,801 3	2,805 2	TOTAL	2,602 8	2 693,0	2,691,3

Section M —PROVINCIAL ADJUSTMENT—concluded

Madras—continued

REVENUE.				EXPENDITURE			
1887-88		1888-89		1887-88		1888-89.	
Accounts	Budget.	Revised	Accounts	Accounts.	Budget.	Revised	Accounts
795.2	758.8	775.6	794.0	LOCAL—			
8.3	9.3	9.3	9.5	Revenue	324.2	322.0	327.5
16.6	13.6	16.7	16.5	Interest	9	1.0	8
47.8	46.2	46.1	52.1	Civil Departments	138.1	138.9	151.7
				Miscellaneous	56.0	54.8	60.8
				Irrigation			1
82.8	82.3	83.9	86.5	Buildings and Roads	397.6	399.8	404.3
9.2	2.3	7	6.6	Transfers from Provincial			407.5
959.9	911.9	932.3	965.2	TOTAL	916.8	916.5	945.2
3 668.1	3 655.0	3 733.6	3 770.4	TOTAL BOTH	3 519.6	3 696.5	3 638.2
				SURPLUS + DEFICIT —	+148.5	—41.5	+95.4
							+130.7

Bombay

REVENUE				EXPENDITURE			
1887-88		1888-89		1887-88		1888-89	
Accounts	Budget	Revised	Accounts	Accounts.	Budget	Revised	Accounts.
3 544.1	3 520.4	3 600.9	3 607.0	PROVINCIAL—			
5.2	5.3	21.0	21.1	Revenue	1 704.4	1 709.0	1 691.8
6	6	6	5	Interest			12.8
				Post Office Telegraph and Mint	12.1	11.1	11.1
131.0	129.7	131.4	133.6	Civil Departments	1 416.1	1 456.8	1 465.1
31.1	30.3	32.8	34.1	Miscellaneous	213.4	216.9	240.4
				Railways	1.9		—6
78.1	71.3	75.5	78.1	Buildings and Roads	407.9	437.4	384.1
				Transfers to Local	58.8	52.0	59.8
3 790.1	3 757.6	3 862.2	3 874.4	TOTAL	3 814.6	3 883.2	3 865.1
				LOCAL—			
292.3	281.6	306.0	298.5	Revenue	6.5	5.9	28.5
1.0	8	9	9	Interest	1.7	1.4	1.4
67.2	63.2	67.0	67.6	Civil Departments	205.3	222.5	191.3
13.0	9.9	13.0	12.6	Miscellaneous	7.2	6.8	7.7
41.8	41.8	42.8	43.6	Buildings and Roads	212.3	223.7	223.2
58.8	52.0	59.8	58.3	Transfers from Provincial			209.1
474.1	449.3	489.5	481.5	TOTAL	433.0	460.3	452.1
4 264.2	4 206.9	4 351.7	4,355.9	TOTAL BOTH	4 247.6	4 343.5	4 317.2
				SURPLUS + DEFICIT —	+16.6	—136.6	+34.5
							+61.8

Section N.—EXPENDITURE NOT CHARGED TO REVENUE.

1887-88 Accounts		Budget	1888-89. Revised	Accounts
2,784,8	EXPENDITURE	4,044,5	12,193,8	11,974,0

241 The expenditure is more than in the previous year by 9,189,2 and the Budget 7,929,5 and particulars of these deviations are given at foot of this paragraph, + meaning and — more In the case of capital outlay on railways the differences are due to two causes the practical completion in 1887-88 of certain lines and the transfer of other companies The capital outlay on irrigation works was in some instances over estimate but otherwise there is nothing special to record

242 During 1887-88 no capital charges were incurred in the redemption of liabilities, during 1888-89 a sum of 10,336,0 was paid in connection with the purchase of the Oudh Rohilkhand Railway

	Less + more— than Accounts 1887-88	Less + more— than Budget 1888-89.
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—		
48 State Railways	+ 1 073 7	+ 2 266 4
49 Irrigation works	+ 73 1	+ 140 1
50 CAPITAL CHARGES INVOLVED IN REDEMPTION OF LIABILITIES	— 10 336 0	— 10 336,0

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS

48 —State Railways

1887-88 Accounts		Budget	1888-89 Revised	Accounts
	INDIA—			
58 3	East Indian	65 0	5 0	— 3 6
126 5	Rajputana Malwa	— 61 0	28 7	51 3
9	Holkar	3 0	1 7	1 7
2	Sindia		— 921 0	— 921,0
— 312 5	Stores	65 5	— 34 7	52 3
	Reserve	246 7	1	
— 126 6		319 2	— 920 2	— 819 3
	CENTRAL PROVINCES—			
— 14 2	Wardha Coal	1	— 2 5	— 2 9
— 1 210 3	Nagpur Chattisgarh			
— 10 4	Bilaspur Etawah Survey			
11 1	Katni Umaria	— 2 9	— 485 7	— 485 7
15 4	Umaria Colliery	15 3	12 8	8,7
— 169 7	Bengal Nagpur			
	Metre gauge Rolling Stock &c to be taken back from the Bengal Nagpur Railway Company	200 0		*
— 1 378 1		212 5	— 475 4	— 479 9
	BURMA—			
22 8	Burma	37 6	84 2	84,7
1 056 9	Toungthoo-Mandalay Extension	738 2	741 5	757 0
1 079 7		775 8	825 7	841 7
	BENGAL—			
206 9	Eastern Bengal	70,7	132 5	122 1
34 6	Tirhoot	14 3	19 6	18,3
2 4	Patna-Gya	5 0	6 2	6 2
	Nalhati	— 3	6	7
	Ranaghat Bhagwangola	1	1	1
41 0 } 172 5 }	Assam Behar { Tirhoot Section Assam Behar Section	51,0 257,0	74 2 222 9	76,9 225,4
457,4		397,8	456 1	449,7

Section N —EXPENDITURE NOT CHARGED TO REVENUE—continued

48 —State Railways — continued

1887-88. Accounts		Budget	1888-89 Revised	Accounts
NORTH WESTERN PROVINCES AND OUDH—				
	Dildarnagar Ghazipur		3	3
—99	Cawnpore Achneyra	50	143	—61
18	Bareilly Pilibhit	13	7	1
	Oudh and Rohilkhand		594	—361
—81		63	747	—418
PUNJAB—				
9522	North Western	1310	1111	—230
—11	Amritsar Pathankot		7	5
—143	Rewari Ferozepore	63	53	43
1641	Sind Pishun Main Line	3015	2053	2538
1666	Chaman Extension Construction	5366	5029	4526
	Petroleum operations		11	81
2308	Sind Sahar Western Section	2505	1876	1804
773	Bolan High Level line	645	916	915
480	Kandahar Reserve	—124	—1111	—1027
	Reserve for Frontier Lines	1475		
9,2	Chenab Bridge	1610	2267	2035
	Jammu Kashmir	325	120	128
16328		16,90	12332	10818
MADRAS—				
858	Villupuram Cuntakal Nellore Branch	77	141	101
4212	Bellary Kistna	250	3	3
14	Villupuram Cuntakal	42	990	859
850	Bzwada Extension	520	540	467
1	Hindupur Extension	10	6	4
5935		899	1660	1454
BOMBAY—				
12	Dhond and Manmad	40	27	25
22518		34445	15648	11781
GRAND TOTAL				
DISTRIBUTED AS UNDER—				
6768	India	20628	2104	461
11090	England	9730	7580	7720
4660	Exchange	4097	3664	3592
22518		34445	13648	11781
TOTAL AS ABOVE				

RESULTS

	ACTUALS	
	More	Less
OUTLAY IN INDIA INCLUDING EXCHANGE—		
Actuals with Actuals of previous year		7367
Budget Estimate		2064
Revised Estimate		1707
OUTLAY IN ENGLAND—		
Actuals with Actuals of previous year		3370
Budget Estimate		2010
Revised Estimate		160

243 It will be convenient to arrange the following explanatory remarks separately for each province, and in the order in which the lines have been placed in the foregoing statement

India, General and Political—The decrease in the East Indian Railway, as compared with 1887-88, is due to transfer during the year of the Benares Branch to the Oudh and Rohilkhand Railway. A credit of 614 was realized on this account. This transfer also explains the difference between Actuals and Budget. The decrease as compared with Revised Estimate is due to larger issues of stores to Revenue towards the close of the year than was anticipated. The expenditure on the Rajputana Malwa Railway appears

Section N—EXPENDITURE NOT CHARGED TO REVENUE—continued

small compared with 1887-88 but in that year there were special charges for stores from England and for land required to improve the accommodation for landing stores at the gun carriage basin at Colaba. The Budget for 1888-89 was exceeded in the item of stores, a quantity of which was unexpectedly transferred to this line from the Cawnpore Achneyra Railway and so disturbed the calculations of the Revised Estimate. The credit under the Sindia State Railway represents the cost of construction transferred to the capital account of the Indian Midland Railway Company which took it over on 1st March 1889. The head Stores represents a net result, being the difference between the purchases of the year *plus* the balance of the previous year and the issues in 1888-89. The figures show that there was a large depletion of store balances in 1887-88 than in 1888-89 the issues being less than the purchases by 18,711 in the Indian account and 33,616 in the English account or 52,327 in all as entered above. The Budget was not reached chiefly in England the indents having been less than was estimated, especially in connection with the North Western Railway. The difference as compared with the Revised is chiefly in the matter of exchange.

Central Provinces—The large difference in the expenditure of the Wardha Coal State Railway as compared with 1887-88 is due principally to credit taken in that year for one hundred 10 ton coal wagons transferred to the Katni Umaria line. As compared with the Estimates, the accounts show larger issues of stores to Revenue than was anticipated. The credit on the Katni Umaria line has been caused by the transfer of the whole of the expenditure incurred on it to the Bengal Nagpur Railway Company. The Actuals of the Umaria Colliery for 1887-88 included 8,300 on account of loss incurred in working the Colliery to the 31st March 1887, which it was decided to treat finally as a Capital charge. Excluding this special item the real difference between the two years is only a small excess of 16 in 1888-89 which needs no special remark. The Budget and Revised Estimates were excessive in addition to which the Actuals include certain writs back which were not known at the time. The credit on the Nagpur Bengal Railway in 1887-88 was caused by the transfer of the expenditure incurred by the State on this line to the Bengal Nagpur Railway Company. The provision of 200,000 in the Budget Estimate for the repurchase by the State from the Bengal Nagpur Railway Company of the old metre gauge material of the Nagpur Chattisghur line, that became useless on change of gauge, was found to be unnecessary. Rolling stock only was taken over from the Company and for it a ready purchaser was found in the Southern Mahratta Railway Company. The permanent way and other metre gauge materials have not been valued yet.

Burma—The outlay on the Burma line has followed the Revised Estimate closely, but has exceeded the Budget and Actuals of 1887-88 by 47,100 and 61,900 respectively. The difference in both cases is due to additional works such as doubling the line between Rangoon and Insein and extending the Rangoon suburban lines. As regards the Ioungoo Mandalay extension the comparatively small expenditure in 1888-89 is attributable mostly to the works having been well advanced at the close of the previous year. The line was completed and opened for traffic during 1888-89. The excess over the Budget Estimate caused by larger supplies of stores from England than anticipated, and over Revised by insufficient provision for exchange and Secretary of State's general charges.

Bengal—The Actuals of 1887-88 on the Eastern Bengal Railway contained considerable outlay on land and works required at Chitpur, and for doubling the line to that terminus and since the Budget was passed some new works not contemplated at the time were undertaken. The lapse on the Revised Estimate is due to short outlay on the Budget extension Bugoola Flood openings, Workshops and staff quarters and sundry other works. The accounts for 1887-88 of the Tirhoot State Railway include heavy expenditure on fencing on the new temporary Mothurapur Ghat line and on staff quarters Somastipur and Mozufferpur and as regards the Budget additional staff quarters were built at Mozufferpur and Somastipur, and permanent way gangmen's quarters along the line and additions made to the rolling stock which were not anticipated when that Estimate was framed. The expenditure in 1887-88 on the Tirhoot Section of the Assam Behar Railway was diminished by large credits for issues of permanent way material for Revenue purposes, and for sales of material and plant on the completion of the Gunduck Bridge. In 1888-89 after the Budget was passed, additional expenditure became necessary for rolling stock and for ballast and permanent way. As regards the Assam Behar Section the increase over the Actuals of the previous year is due to works having been pushed on vigorously on the Kosi Extension and also to larger expenditure on rolling stock owing to vehicles received in transfer from the Eastern Bengal Railway. The lapse on the Budget Estimate is due to the failure of some contractor who undertook to supply ballast, sleepers, and fencing posts for the Kosi Extension.

North Western Provinces and Oudh—The expenditure on the Dildarnagar Ghazipur Railway represents as in the Patna and Gya Railway, a transfer from the East Indian Railway of the amount expended by the Company on this line to the end of December 1888 and previously charged against the Capital Account of the East Indian Railway. This refund was not foreseen when the Budget Estimate was prepared. As regards the Cawnpore Achneyra Railway the variation in the actuals as compared with the Estimates is due to the transfer of stores mentioned above. The Oudh and Rohilkhar Railway was a guaranteed line in 1887-88 having been purchased by the State on the 31st December 1888. When the Budget Estimate for 1888-89 was prepared, it was thought that any expenditure found necessary during the last quarter of that year could be met by a reduction in Suspense balances, and

Section N—EXPENDITURE NOT CHARGED TO REVENUE—continued

hence no grant was provided. It became necessary, however, to allot 59,4 in the Revised Estimate chiefly to cover the cost of the Benares Branch which it was decided to take over from the East Indian Railway. The Actuals show a *net credit* of 36,1 due chiefly to a credit of 84,1 not provided for in the Revised Estimate representing the undrawn balance of the Company's capital on 31st December 1888 in addition to which the expenditure generally was less than expected.

Punjab—The large expenditure in 1887-88 on the North Western Railway included heavy outlay on gradient improvements on the Ferozepore and Sukkur Bridges, on rolling stock and on permanent way material for renewals of the line, but which was not so used till the following year. It also included the value of the reserve stores at Karachi and of certain other stores which were imported for the Sind Pishin Railway. The lapse on the Budget is due to the stoppage of the gradient improvements and to the transfer of certain works at Quetta to the Sind Pishin Railway and on the Revised to short supplies of stores from England and to larger issues of stores to works and sales than expected. The Actuals in 1887-88 of the Amritsar Pathankot Railway consisted chiefly of credits taken for stores supplied to the North Western Railway, whereas during the year under review some capital outlay was incurred. The transactions of the Rewari Ferozepore Railway for 1887-88 included various writes back on account of dismantling of sidings and diversions, &c. The Estimates were not reached as delay occurred in carrying out certain works, and an unexpected credit was received for fencing material transferred to the Rajputana Malwa Railway. The excess over 1887-88 on the Sind Pishin State Railway represents a large quantity of work done in 1888-89. The Budget was too high and the Revised too low. Work on the Chaman Extension was only begun in November 1887, and was vigorously carried on throughout 1888-89. The provision in both the Budget and Revised Estimates proved too sanguine as work could not be carried on to the full extent expected. The expenditure on petroleum operations in Biluchistan in 1887-88 was recorded in the accounts of the Buildings and Roads Branch. It was only in October 1888 that the question of utilising the petroleum oil from the wells at Khattan on the Chaman Extension was taken up, and it was decided to debit all expenditure incurred on pumping, loading and storing oil at Khattan to '48—**State Railways—Construction**. The excess on the Revised Estimate is due to the adjustment of the Kowraduff oil pipe line got out from England the first intimation of which was only received on the 18th March 1889. The small expenditure on the Sind Sagar State Railway Western Section, during 1888-89 is owing to construction work on this line having been practically completed in 1887-88. The Budget for rolling stock was too high, and unexpected credits were obtained at the close of the year from the sale and transfer of stores and land surrendered. Construction work on the Bolan Railway high level line was commenced late in 1887-88 and the outlay in that year included the cost of Abt materials and locomotives. In 1888-89 the outlay represented the actual execution of work which was practically completed before the close of the year. The Budget provided for a credit on account of the value of permanent way material taken out of the metre gauge line, but it was disallowed. The credits under Kandahar Reserve represent value of material drawn by the Chaman Extension the Sind Pishin and North Western Railways and were less than the Revised Estimate as the issue fell short of anticipations. No comparison can be made between the Actuals of 1888-89 on the Chena Bridge and those of the previous year as operations did not commence till November 1887 and were then confined chiefly to collection of material. The excess on the Budget Estimate is due to progress of work being greater than anticipated. The lapse on the Revised Estimate is principally in supplies of English stores and Exchange. The construction of the Jammu Kashmir State Railway was only sanctioned in February 1888. The lapse on the Budget Estimate is due to work not having progressed as anticipated.

Madras—The Nellore Branch of the Villupuram Guntakal Railway was practically completed at the close of 1887-88, which accounts for the small expenditure in 1888-89. The excess on the Budget Estimate is due to additional outlay subsequently sanctioned and to the Suspense balances not having been reduced to the extent anticipated. The lapse on the Revised Estimate is due to credits anticipated under Ballast and Permanent way, not having been realized and to less expenditure on rolling stock owing to a dispute between the Contractor and Railway authorities which prevented the final settlement of bills for work done before the close of the year. The Bellary Kistna Railway now forms an integral portion of the Southern Mahratta Railway which took it over from the 1st January 1888. In accordance however, with the terms of transfer concluded with the Company certain items of expenditure have to be finally adjusted by the State, and these constitute the payments of 1888-89 as entered above. The construction of the Villupuram Guntakal Railway was sanctioned during the year 1888-89, and the Budget was for survey expenditure only. Contrasted with the Revised Estimate the Actuals were short owing to difficulty in procuring skilled labour to delay on the part of contractors, and to land being acquired more cheaply than was anticipated. The Bezvada Extension was well advanced in 1887-88 and the expenditure in 1888-89 was therefore on a reduced scale. The saving compared with the Budget was in the stores received from England. The Revised Estimate was too high, but there are also some claims for land which could not be adjusted within the year.

Bombay—The large outlay during 1888-89 on the Dhond and Manmad Railway as compared with 1887-88, is for waterways and diversions and for fencing. The Budget Estimate was too high.

Section P — UNFUNDED DEBT

	Budget	1888 89 Revised	Accounts
Special Loans	— 2	+ 17 3	— 2
Treasury Notes and Service Funds India	+ 52 5	+ 45 1	+ 48 0
Savings Bank Deposits	+ 793 0	+ 981 3	+ 942 6
TOTAL	+ 845 3	+ 1 043 7	+ 990 4

248 The —2 under *Special Loans* represents payment of capitalized values of small pensions under some of the King of Oudh's Loans. The revised included +17,5 as an expected advance from the Kashmir Durbar for expenditure on the British Section of the Sialkot Jummoo Railway but the arrangement under which it was to be received was subsequently cancelled. As regards *Service Funds* the Budget for the Bengal Uncovenanted Service Family Pension Fund was too high and the Revised too low.

249 Details of *Savings Bank Deposits* are given below. The *Presidency and Post Office Savings Banks* showed considerable increase in the first nine months of 1888 89, and the Revised was based chiefly on this experience, but the withdrawals in the last three months were unusually great. The deposits of *State Railway Provident Institutions* were considerably enlarged by the transfer to this head of 40,7 being the balances of the Oudh and Rohilkhund Railway Guaranteed and Fine Funds on the purchase of the line by Government. The minus figure against *Regimental Savings Banks* is caused by Regiments returning to England and requiring their balances to be transferred to the War Office. The head *Special Accounts* includes the Bengal Christian and Hindu Family Annuity Funds and other deposits of a similar nature. The large fluctuations between actuals revised, and budget are due mainly to the unexpected investment of 8,8 on account of certain Local Pension Funds in Bombay.

	Budget	Revised	Accounts
Presidency Savings Banks	5 0	20 0	— 2 3
Post Office Savings Banks	750,0	902 7	837 8
State Railway Provident Institutions	4,8	42 5	95 4
Civil Engineer's Provident Fund	26 6	28 9	28 2
Regimental Savings Banks		—10 0	—12 1
Special accounts	6 6	—2 8	—4 4
TOTAL	792 0	981 3	942 6

Section Q—DEPOSITS AND ADVANCES

31A— Provincial	Balances	Budget			1888-89 Revised			Accounts.		
(net										
Excluded Local Funds	611 1	612 7	— 483 6		612 4	607 8	+ 203 1	701 0	678 5	+ 285 1
Political and Railway	226 4	204 0	— 1 6		3 6	100 7	+ 4 6	254 9	348 1	+ 22 5
Departmental and Ju			— 37 6				— 97 1			— 93 2
dicial Deposits	13 530 1	13 516 7	+ 22 4	13 507 4	13 508 8	— 1 4	17 861 5	13 694 1		+ 167 4
Advances	69 4 1	7 042 1	— 108 0	9 248 6	9 286 8	— 38 2	9 079 8	9 483 4		+ 106 4
Suspense Accounts	27 5	28 4	— 9	58 8	17 2	+ 41 6	105 1	85 5		+ 79 6
Exchange on Remit										
tance Accounts			+ 564 6			— 499 0		512 8		— 512 8
Miscellaneous	33 4	334 1	— 300 7	49 7	403 5	— 353 8	379 5	878 6		— 499 1
GLAND	49 8	45 3	+ 4 5	6 3	5 5	+ 8	5 1	5 4		— 3
TOTAL			— 340 9				— 739 4			— 34

250 In the foregoing statement the third column of figures under each of the headings Budget, Revised and Accounts shows net transactions. The gross receipts and payments are entered in the first and second columns, except for the head *Provincial Balances* as they are already given in Section M of a report. The gross receipts and payments relating to Exchange on Remittance Accounts are entered at the foot of this paragraph. The first head *Provincial Balances* has already been explained in para 240. The difference in the net result under *Excluded Local Funds* is mainly in the transactions of Cantonment Funds the receipts of which were larger in the North Western Provinces than expected, while in the Punjab, the Expenditure Budget was too high. In Madras, provision was made for certain payments which were not required. The head *Political and Railway Funds* includes the Bahu Begum's Pender Fund and the various funds belonging to the Guaranteed Railway Companies. The large net credit as compared with the Budget is due partly to the removal from this head of the amounts belonging to the Oudh and Rohilkhand Railway when the line was purchased by Government and partly to a special payment of 37,3 on account of the Fire Insurance Fund of the Bombay, Baroda and Central India Railway. As regards *Departmental and Judicial Deposits* it has been explained before that the character and magnitude of the transactions do not admit of an accurate forecast and this year they were enlarged by 172 4 received from the Patiala and Kashmir States for the construction of the Patiala Bhatinda and Minoo Kashmir Railways. These sums are held as deposits and are paid away as required. The comparison with budget is also affected by an error in the India Budget which provided for an appropriation of 6 from the unexpended balance of the late Military Orphan Fund but the amount remaining was 23 only and this sum has been charged in the accounts. The head *Advances* shows a larger net credit than was expected owing principally to prompt coinage of silver in Bombay thereby reducing the balance of Bullion Account as compared with the outstanding balance of Mint certificates and to the removal of advances to cultivators and other similar items to a separate head under the Provincial Loan Scheme as explained in para 252. The head *Suspense* embraces preaudit and other cheques and bills of the Civil Departments as well the cash balance held by Departmental officers and other items of a similar character. The difference between budget and actuals is distributed over several departments. Details are given below under the head *Exchange on Remittance Account* and they show that the Subsidized Railway Companies drew more heavily than was anticipated and that the exchange connected with the Mysore Railway is entered under this head in the estimate, but in the actuals it has been taken to revenue as explained in para 106.

BUDGET 1888-89			ACCOUNTS 1888-89		
Dr	Cr	Balance	Dr	Cr	Exchange
Amount			Amount		
4 5	1 9		363 1	169 9	
			— 3		1
		Permanent Debt			
		Other debt heads			
		Payments to Railway Companies for recovery hereafter—			
— 485 8	204 0	Guaranteed Railways	— 278 2		129 5
766 7	322 0	Subsidized Railways	— 697 0		324 8
		Payment to Railway Companies against Receipts from them in previous years—			
— 273 0	114 7	Guaranteed Railways	— 540 9		158 6
1 617 9	679 5	Subsidized Railways	— 2 714 5		1 263 0
		Exchange in English payments to—			
	297 3	Subsidized Railways			
	119 7	Mysore Railway			34 5
	64 8	Secretary of State's Bills			
3 335 9	1 401 1	Decrease in English Cash Balance	2 640 9	1 88 8	
	1 884 8			1 597 7	1 910 5
	564 6				512 8
		TOTAL			
		Net			

251 The large payments under *Miscellaneous* include sums which were credited to this head in the previous year, together with a special loan of 150,0 which was recovered in the year 1889-90.

Sections R and RR — LOANS TO MUNICIPALITIES, NATIVE STATES, &c

		Budget	Accounts
INDIA	Loans to Native States &c (Imperial)	91 1—630 0	93,0—665 4
	Loans and Advances (Provincial)	92 1—40,0	203,4—198,0

252 During the year 1888 89 the Government of India introduced a scheme under which all loans may be made under certain conditions from resources at the disposal of Provincial Governments. Particulars of this scheme are given in the orders of the Government of India in the Financial Department No 13 dated 1st January 1889 in accordance with which, a separate account has been opened with each Government commencing with the actual outstanding balance of advances and loans in each province on 31st March 1888. Such other sums are placed at the disposal of the Provincial Governments as have been sanctioned by the Government of India after a consideration of its available resources during the year and of the demands presented. For the sums so assigned by the Government of India, the Provincial Governments pay interest at 4 per cent on the mean between the outstanding balance at the commencement and the outstanding balance at the close of the year. On the other hand the Provincial Governments receive credit for the full amount of interest realised on these loans and advances and are debited with any sums which it may be necessary to write off as irrecoverable. In consequence of these arrangements this section of the account is now divided into two parts, relating respectively to the Imperial and Provincial Governments is entered above and in the Provincial portion are entered advances to cultivators and advances under Special Laws hitherto classified in Section Q—Deposits and Advances.

253 Particulars are given below of the *Loans to Native States &c (Imperial)*. The 278 appearing under Native States comprises 192 received from the Mysore Durbar 74 from the Jodha State and from Panswara and Larim—these were not expected to pay up so largely. As regards the Presidency Corporations and Port Trusts the Calcutta and Bombay Port Trusts took 67 6 and 52 more and the Adras Harbour works 35 less than was anticipated. The entries shown against the head *District and other Local Committees* represent advances and repayments connected with the Ahow Water works for which no provision was made in the Budget. The difference between Budget and actuals under the head *Landholders and other Notabilities* is due to various minor transactions not fully anticipated.

1888 89			1888 89	
BUDGET			ACCOUNTS	
Amount advanced	Amount paid		Amount advanced	Amount repaid
	19	Loans to Native States		27 8
	18	Advances for Ceylon Cable		1 8
630 0	66 0	Loans to Presidency Corporations and Port Trusts	659 1	61 0
	4	Mofussil Municipalities		4
	10	District and other Local Committees	59	3
		Landholders and other Notabilities	4	17
630 0	91 1	TOTAL AS ABOVE	665 4	93 0

254 Particulars are given below of the group *Loans and Advances (Provincial)*. The Kurrachee Port Trust took an unexpected loan which explains the sum of 22 0 entered against Port Funds. In Bombay, 1888 89, 32 0 were estimated as required for certain landholders in that Presidency, but only 7 was taken. As stated above advances to cultivators have hitherto been classified under 'Section Q—Deposits and Advances' and the estimate for 1888 89 was made under that head. The actual payments under *Advances under Special Laws* as entered below include 48 0 paid under the Bengal Drainage and Land Revenue Acts, and 7 on the Jhansi *Encumbered Estates* account. The recoveries comprise 10,2 on account of advances made under those Acts and 34 1 on account of loans taken by taluqdars in Oudh and landholders in Bombay.

1888 89			1888 89	
BUDGET			ACCOUNTS	
Amount advanced	Amount paid		Amount advanced	Amount repaid
40	16 8	Loans to Mofussil Municipalities	34	16 0
	12	Do Port Funds	22 0	8
	5 8	Do District Committees		4 7
36 0	68 3	Do Landholders &c	48	44 9
		Advances to Cultivators	118 8	92 7
		under Special Laws	49 0	44 3
40 0	92 1	TOTAL AS ABOVE	198 0	203 4

Section S—CAPITAL OF RAILWAY COMPANIES.

	INDIA 1888-89			ENGLAND 1888-89			TOTAL 1888-89		
	Budget	Revised	Accounts	Budget	Revised	Accounts	Budget	Revised	Accounts
<i>Guaranteed Companies</i>									
B B & C I	+73 3	+91 7	+104 9	-190 0	-222 2	-200 9	-116 7	-130 5	-96 0
C I P	+201 7	+252 1	+252 6	-592 0	-466 2	-452 5	-360 3	-214 1	-199 9
M	+57 3	+11 4	+3 1	-181 0	-120 0	-111 0	-123 7	-108 6	-107 9
O & R	-3 5	-5 0	-82 3	-15 3	-19 9	-20 2	-18 8	-24 9	-102 5
S I	+64 7	+51 3	+72 6	-174 0	-185 5	-185 4	-109 3	-131 2	-112 8
	+393 5	+401 5	+350 9	-1 152 3	-1 013 8	-970 0	-758 8	-612 3	-610 1
<i>Subsidised Companies</i>									
S M	-758 6	-621 2	-608 9	+259 0	-211 1	-06 6	-499 6	-835 3	-815 5
I M	-1 286 4	-1 588 8	-1 505 3	+486 1	+1 602 1	+782 6	-800 3	+73 3	-722 7
B Central	-10 0	-11 4	-10 7	-2 0	-1 4	-1 3	-12 0	-12 8	-12 0
B Nagpur	-1 234 4	-1 585 9	-1 333 1	+161 7	-377 7	-329 1	-1 072 7	-1 963 6	-1 862 2
	-3 289 4	-3 747 3	-3 658 1	+904 9	+1 008 9	+245 6	-2 384 6	-2 738 4	-3 412 4
TOTAL	-2 895 9	-3 345 8	-3 307 1	-247 5	-4 9	-7 4 4	-5 145 4	-3 350 7	-4 003 5

255 As explained in former reports these are all net sum. The Indian figures represent the difference between the advances taken by the Railway Companies and the credits given to them chiefly on account of stores used. The English figures represent the capital deposited by the Companies with the Secretary of State less payments made therefrom for stores establishment charges &c. These figures are necessarily exposed to great fluctuations. The advances to the Guaranteed Companies in India during 1888-89 include a sum of 84 1 standing at credit of the Oude and Rohilkund Railway when the line was purchased by Government. This amount was transferred to credit of the head 48—State Railways under Section N by debit to Capital Advance Account. Including this item, the payment closely agree with the Budget the actual difference being 12 0 only. The receipts from these Companies exceeded the Budget by 29 5 which represents an excess of 69 4 in respect of three Companies, counter balanced by short credits aggregating 39 9 on account of the other two. As regards withdrawals by Subsidised Companies, the total increase as compared with the Budget amounted to 368 6 being the result of increased drawings amounting to 298 7, 218 9 and 7 respectively by the Bengal Nagpur Indian Midland and Bengal Central Companies and reduced drawings of 149 7 by the Southern Mahratta Company.

256 In England the Bengal Nagpur and Southern Mahratta Companies deposited respectively 521 0 and 500 0 less, and the Indian Midland Railway Company 72 9 more than was estimated, while no provision was made in the Budget for transfer fees and miscellaneous refunds amounting to 13 9. The payments to the Companies on account of stores, establishment charges &c. were also below the Budget by 457 4 the Indian Midland, Great Indian Peninsula and the Madras Railway Companies respectively having drawn 223 4 136 0 and 60 6 less than as provided for them.

Section T—REMITTANCES.

	Budget	1888-89 Revised	Accounts
Money order (net)			+ 23 2
Other Local Remittances (net)			- 40 8
Other Departmental Accounts (net)	+ 1 2	- 3	- 4 2
Accounts between Civil and other Departments (net)—			
Post Office			+ 7 3
Telegraph			- 4
Marine			+ 5 1
Military			+ 5 3
Public Works		+ 323 0	- 11 3
Remittance Account between England and India (net)	- 70 5	- 8 2	- 23 7
TOTAL	- 69 3	+ 314 5	- 39 5

257 The 23,2 against the first item represents money orders issued but not paid on 31st March 1889. The following figures shew that there is a progressive increase in the demands for this method of remittance. The other figures entered in this group are the net result of very large transactions, and there is nothing special to record in respect of them.

	Issued	Paid
1885 86	9 312 4	9 298 4
1886 87	10 538 9	10 519,1
1887 88	11 665 7	11 660 7
1888 89	12 781 4	12 758,2

Money order transactions

Section U — SECRETARY OF STATE'S BILLS

	Budget	1888 89. Revised	Accounts
Drawings	14 000 0	14 310 1	14 262 9
Payments	14 548 5	15 119 9	15 031 0

258 The following are the amounts of bills and transfers drawn during the year by the Secretary State —

	£	Rx	Rate in Pence
On account of allotments in April 1888	1 471 6	2 157 6	16 36
May	1 092 2	1 621 9	16 16
June	989 5	1 476 3	16 08
July	1 050 3	1 564 0	16 11
August	799 9	1 193 1	16 09
September	921 2	1 347 9	16 40
October	930 8	1 354 6	16 49
November	1 171 8	1 703 3	16 51
December	980 6	1 439 7	16 34
January 1889	1 954 0	2 835 9	16 53
February	1 557 6	2 249 5	16 61
March	1 343 4	1 955 3	16 48
	<u>14 262 9</u>	<u>20 899 1</u>	<u>16 38</u>

259 The sales in 1888 89 were in excess of the Budget Estimate owing to a large demand for telegraphic transfers in March 1889, and produced a corresponding reduction in the requirements of the following year. The payment account of the year may be stated as follows —

	£	Rx
Bills of 1887 88 outstanding on 1st April 1888	947 3	1 374 7
Bills drawn in 1888 89 as entered above	<u>14 262 9</u>	<u>20 899 1</u>
Total bills for payment	15 210 2	22 273 8
Bills paid in 1888 89	<u>15 031 0</u>	<u>22 011 4</u>
Bills outstanding on 1st April 1889	<u>179 2</u>	<u>262 4</u>

Section V — CASH BALANCE

	Budget	1888-89. Revised	Accounts.
Balance on 1st April 1888	19 347 4	19 784 4	19,784 4
Balance on 31st March 1889	13 859 8	16 749 8	16 565,1
Increase (+) or decrease (—) of Balance on 31st March 1889	<u>—5 487 6</u>	<u>—3 034 6</u>	<u>—3 219 3</u>

260 The above difference is distributed between India and England in the following proportions —

	Budget	1888-89. Revised	Accounts
India	—2 151 7	—983 7	—578 5
England	—3 335 9	—2 050 9	—2 640 8
TOTAL	<u>—5 487 6</u>	<u>—3 034 6</u>	<u>—3 219 3</u>

Budget Estimates	1888-89
Revised Estimates	1888-89
Accounts	1888-89

CONTENTS

General Statement of Accounts and Estimates	PAGES
Abstract A.—Details of Revenue	736 & 737
" B Expenditure	738 & 739
" C Debt Deposits and Advances	740 to 743
" D Provincial and Local Balances	744 to 747
	748

General Statement

[Rs. is recorded for every 10 Rupees in respect

	For details, vide Abstract	RECEIPTS			
		ACCOUNTS, 1887-88	BUDGET ESTIMATE 1888-89	REVISED ESTIMATE 1888-89	ACCOUNTS 1888-89
		Rs	Rs	Rs	Rs
Revenue—					
Principal Heads of Revenue—					
Land Revenue		23 189 292	23 090 500	23 202 300	23 016,404
Opium		8 515,462	8,453,900	8,560 900	8 562,319
Salt		6 670 728	8 122 500	7 676 900	7 675,634
Stamps		3 876 298	3 854,400	3 932 200	3 927 088
Excise		4 534 655	4 609 500	4 705 700	4 705 346
Other Heads		7 994 571	8 081 600	8 319 500	8 333,970
TOTAL PRINCIPAL HEADS	A	54 781 006	56 212 400	56 397 500	56 220 761
Interest		746 555	656 300	838 800	841 822
Post Office Telegraph and Mint		2 229 546	2 131 300	2 240,400	2 244 826
Receipts by Civil Departments		1,495 742	1 424 000	1,480 500	1 507 961
Miscellaneous		1 606 108	1 166 200	1 796 500	1 792 778
Railways		14 533 360	15 184 700	15,428 000	15 520 696
Irrigation		1 714 274	1 758 700	1 838 900	1 900 718
Buildings and Roads		592 338	555,100	588 700	604,753
Receipts by Military Departments	"	1 060 815	921 800	976 200	1 062 363
TOTAL REVENUE		78 759 744	80,010 500	81 585 500	81 696 678
Extraordinary Receipts—					
N W Provinces Educational Fund		63 690			
Debt, Deposits, and Advances					
Permanent Debt (net Incurred)	C	5,435 799	2 998,500	13,413,500	13,487 881
Unfunded Debt (net Incurred)		926 491	845 300	1 043,700	990 374
Deposits and Advances (net)		4 827		314 500	
Remittances (net)					
Secretary of State's Bills drawn	"	15 358 577	14 000,000	14,310 100	14,262 855
TOTAL RECEIPTS		100,549 128	97 854 300	110 667 300	110,437 792
Balance on 1st April—India		13,195 785	13 733 085	13 883 701	13,883,701
England £		5 280 829	5 614,329	5 900 697	5,900,697
GRAND TOTAL		119 025,742	117,201 714	130,451 698	130,222 190

Accounts and Estimates

Sections in India including those of "Exchange"]

	For details vide Abstract	DISBURSEMENTS			
		ACCOUNTS 1887-88	BUDGET ESTIMATE 1888-89	REVISED ESTIMATE 1888-89	ACCOUNTS 1888-89
		Rx	Rx	Rx	Rx
Expenditure—					
Direct Demands on the Revenues	B	9,438,163	9,863,000	9,837,800	9,737,896
Interest		5,441,754	4,508,400	4,701,200	4,712,259
Post Office Telegraph and Mint		2,255,829	2,182,200	2,167,600	2,146,511
Salaries and Expenses of Civil Departments		12,906,364	13,098,300	13,038,000	13,013,543
Miscellaneous Civil Charges		4,761,130	4,857,900	4,895,900	4,884,376
Famine Relief and Insurance	"	91,408	73,200	82,900	78,330
Construction of Railway (charged against Revenue in addition to that under Famine Insurance)		80,945	43,800	18,000	22,401
Railway Revenue Account		16,655,746	17,299,600	17,692,900	17,754,088
Irrigation		2,461,646	2,582,300	2,630,800	2,622,964
Buildings and Roads		5,451,049	5,592,900	5,329,200	5,310,732
Army Services		20,417,934	19,969,000	20,371,500	20,301,841
Special Defence Works		456,017	1,121,500	818,300	789,595
TOTAL EXPENDITURE IMPERIAL AND PROVINCIAL		80,417,985	81,192,100	81,584,100	81,374,542
<i>Add—</i> Provincial Surpluses that is portion of Allotments to Provincial Governments not spent by them in the year	End of B	+452,438	+71,600	+337,900	+356,803
<i>Deduct—</i> Provincial Deficits that is portion of Provincial Expenditure defrayed from Provincial balances	End of B	—81,847	—555,200	—134,800	—71,687
TOTAL EXPENDITURE CHARGED AGAINST REVENUE		80,788,576	80,708,500	81,787,200	81,659,660
Expenditure not charged to Revenue—					
Capital outlay on Railways and Irrigation Works	End of B	2,784,824	4,044,500	1,857,800	1,638,001
Capital charge involved in Redemption of Liabilities	End of B			10,336,000	10,336,049
Debt, Deposits, and Advances—					
Deposits and Advances (net)	C		340,900	739,400	354,414
Loans to Municipalities Native States &c (net Payments)		396,944	486,800	510,900	566,978
Capital of Railway Companies (net Payments)		574,127	3,143,400	3,350,700	4,031,530
Remittances (net)		14,333	69,300		39,450
Secretary of State's Bills paid		14,682,540	14,548,500	15,119,900	15,030,970
TOTAL DISBURSEMENTS		99,241,344	103,341,900	113,701,900	113,657,061
Balance on 31st March—India		13,883,701	11,581,385	12,900,001	13,305,180
England £		5,900,697	2,278,429	3,849,797	3,259,930
GRAND TOTAL		119,025,742	117,201,714	130,451,698	130,222,190
Revenue		79,739,744	80,010,500	81,585,500	80,696,678
Expenditure chargeable thereon		80,788,576	80,708,500	81,787,200	81,659,660

Abstract A—Detail

(Rx 1 is recorded for every 10 Rupees in respect
The figures in thick type are those)

HEADS OF REVENUE	BUDGET ESTIMATE 1888-89					
	INDIA			England	Exchange *	Total
	Imperial	Provincial	Local			
	Rx	Rx	Rx	Rx	Rx	Rx
A — Principal Heads of Revenue						
I — Land Revenue	14 109 800	8 856 800	123 900			23 090 500
II — Opium	8 453 300					8 453 900
III — Salt	8 399 000	22 600				8 124 500
IV — Stamps	1 115 800	2 738 000				3 854 400
V — Excise	3 389 600	210 800	3 00			4 604 500
VI — Provincial Rates	900	67 700	2 340 700			3 013 300
VII — Customs	1 354 700	14 400				1 369 100
VIII — Assessed Taxes	874 900	576 900				1 451 800
IX — Forest	554 100	617 500				1 171 600
X — Registration	153 000	152 900				305 900
XI — Tributes from Native States	767 900					767 900
TOTAL	38 976 500	14 868 200	2 467 700			56 212 400
B — XII — Interest	610 700	14 500	10 900	10 000	4 200	656 300
C — Post Office Telegraph and Mint						
XIII — Post Office	1 237 900	1 400	2 900			1 442 100
XIV — Telegraph	689 400	500		600	2 800	693 300
XV — Mint	189 900					189 900
TOTAL	2 117 200	1 900	2 900	600	2 800	2 131 300
D — Receipts by Civil Departments						
XVI — Law and Justice { Courts of Law	10 500	285 000				304,600
XVII — Police { Jails	10 600	235 000				8 400
XVIII — Marine	18 300	218 000	85 400			3 180 000
XIX — Education	60 400	1 900				88 300
XX — Medical	1 300	126 500	73 000			2 400
XXI — Scientific and other Minor Departments	10,400	42 700	15 700	2 300	1 000	61 700
TOTAL	147 500	1 080 000	188 600	3 500	1 500	1 424 000
E — Miscellaneous						
XXII — Receipts and Disbursements on account of	208 000	34 700	100	95 100	4 200	382 000
XXIII — Statutory and Printing	18 000	4 200				60 100
XXIV — Exchange	415 000					415 000
XXV — Miscellaneous	55 800	138 700	1 100	2 500	000	309 000
TOTAL	697 700	214 600	1 100	100 600	42 200	1 166 200
H — Railways						
XXVI — Stat Railways (Grants from Govt.)	10 057 000	1 534 900		200	100	11 740 900
XXVII — Guaranteed Companies (Net Traffic Receipts)	3 405 000					3 405 000
XXVIII — Subsidized Companies (Repayment of Advances of Interest)	38 800					38 800
TOTAL	13 499 800	1 534 900		200	100	15 184 700
J — Irrigation						
XXIX — Major Works						
Direct Receipts	446 700	567,400				1 014,100
Portion of Indl Revenue due to Irrigation	590 300					590 300
XXX — Minor Works and Navigat	30 500	123 500	300			134 300
TOTAL	1 067 500	690 900	300			1 758 700
K — Buildings and Roads						
XXXI — Military Works	30 000					30 000
XXXII — Civil Works	7 500	262 300	210,500	27,300	11 500	519,100
TOTAL	43 500	262 300	210 500	27 300	11 500	555,200
L — Receipts by Military Departments						
XXXIII — Army						
Effect	822 700			28 000	11 700	862,400
Non-effect	52 300			5 000	2,100	59 400
TOTAL	875 000			33 000	13,800	921,800
TOTAL REVENUE	58 085 100	18 670 200	2,997 900	181,200	76 100	80,010 500

* The columns headed Exchange* show under the several heads of Revenue and Expenditure which include transactions in England
in 1888-89 in accordance with the provisions of the Act of 1884 (No. 10 of 1884) and the Act of 1885 (No. 10 of 1885)

Revenue

Transactions in India, including those of Exchange.]
 which appear in the General Account

REVISED ESTIMATE 1888-89.						ACCOUNTS 1888-89.					
INDIA			England	Exchange	Total	INDIA			England	Exchange	Total
Serial	Provincial	Local				Imperial	Provincial	Local			
Rx	Rx	Rx	£	Rx	Rx	Rx	Rx	Rx	£	Rx	Rx
43 300	8 928 700	130 300			23 202 300	14,068 863	8 878,700	120 841			23 016 404
50,900					8 56 300	8 562 319					8 562 319
54,600	22 300				7 076 900	7 649 281	26 351				7 675 134
47 200	2 783 000				3 932 200	1 145 628	2 78 300				3 927 088
45 600	1 256 400	3 700			4 705 700	3 443 988	1 256 900	4 458			4,705 346
600	671 700	2,347 100			3 0 9 400	554	667 372	2 386 3 8			3 054 254
54 800	15 200				1 37 000	1,318 100	14 175				1 332 784
50,700	617,900				1 508 600	899 073	621,867				1 520 940
32 300	643 400				1 321 700	69 084	657 463				1 349,047
55 300	163,50				328 800	166 951	164 761				311 712
57 000					767 000	745 233					745 233
12 300	15 104 100	2 481 100			56 397 500	38 639 583	15 069 551	2 511 627			56 220 761
55 000	71 400	17 600	133 000	61 800	838 800	555 764	69 343	18 203	135 477	63 035	841 822
35 600	900	5 400			1 291 000	1 275 483	710	5 347			1 281 540
57 700	500		16 700	7 800	732 700	717 343	434		16 632	7 739	742 148
5 800					215 800	221 097			28	13	221 138
29 100	1 400	5 400	16 700	7 800	2 240 400	2 213 923	1 144	5 347	16 660	7 752	2 244,826
8 200	304 200	500			312 900	28 143	307 467	697			336 307
4 500	234,4 10				268 900	3 717	228 587				259 304
9 800	214 200	93 900			347 900	22 513	229 331	101 153			352 997
4 100	1 7 2	100			101 400	93 207	111 490	69			21 766
1 600	127 600	77 700			206 9 10	2 045	132 4 5	77 621			212 21
500	39 1 10	16 900	2 500	1 200	60 100	1 16	39 860	16 986	2 711	1 261	6 934
5 200	47 500	17 000	1 400	700	72 400	5 941	48 332	17 534	1 177	548	73,532
3 900	1 094 1 10	206 700	3 900	1 90	1 480 500	183 682	1 104 522	214 60	3 888	1 809	1 507 961
3 400	38 300	200	103 800	48 300	424 000	196 153	41 348	133	104 707	48 718	300 539
3 0	44 800				67 9 10	23 650	44 706				68 365
1 800					951 800	95 4 3					951 453
10 000	138 300	131 000	2 400	1 100	352 800	82 2 2	159 741	134 304	4 193	1 951	382 401
8 300	221 400	131 200	106 200	49 400	1 756 500	1 253 977	244 795	134 437	108 900	50,669	1 752 778
6 100	1 534 000		200	100	11 74 400	10 89 054	1 537 729		230	107	11 827 120
2 500					3 652 500	3 050 8 8					1 050 808
5 100					35 100	42 768					42 768
3 700	1 534,000		200	100	15,423 000	13 982 630	1 537 729		230	107	15 520 656
4,200	596,500				1 060 700	468 058	593,744				1 061 802
2 100					612 100	671 041					671 041
2 600	134,900	600			166 100	35 501	131 873	501			167 875
6,900	731,400	600			1 838 900	1 174 600	725 617	501			1 900 718
3,700					39 700	42 544					42 544
7 800	272 900	227 100	26 100	12 100	549 000	12 144	283 237	228 174	0 380	12,274	562 209
3 500	272 900	227 100	26 100	12 100	588,700	54,688	283 237	228 174	26 380	12 274	604,753
3 500			14 900	16 200	914 600	940 998			32 884	15 301	989 183
2,500			6 200	2 900	61 600	64 078			6 212	2 890	73 181
5,000			41,100	19 100	976 200	1 005 076			39 096	18 191	1 064,363
5,700	19,030 700	3 069,700	327 200	152 200	81 585 500	59 063 923	19,035 938	3 112 349	330 631	153 837	81 696 678

Abstract B—De

[Rx, 1 lb recorded for every 10 R
The figures in thick type

BUDGET ESTIMATE, 1888-89						
	India			England	Exchange †	T
	Imperial	Provincial	Local			
	Rx	Rx	Rx	£	Rx	
A — Direct Demands on the Revenue						
1 — Refunds and Drawbacks	130 000	61 300	3,800			
2 — Assignments and Compensations	570,100	923 960				1
Charges in respect of Collection vis						
3 — Land Revenue	202 300	2 921 840	408,700	900	200	3,
4 — Opium (including cost of Production)	2 553 800			600	300	2,
5 — Salt (including cost of Production)	449 300	1,500		100		
6 — Stamps	448 600	92 100		64,400	27 100	
7 — Excise	93 700	33 200	700	100		
8 — Provincial Rates		26 840	10,800			
9 — Customs	51 000	67 500				
10 — Assessed Taxes	15 100	12 200				
11 — Forest	345 100	422 500		2 100	900	
12 — Registration	94 200	93 300				
TOTAL	4 586 000	4 596,100	484,000	68 200	28 700	9,
B — Interest						
13 — Interest on Debt other than that charged to Railways and Irrigation Works	391,100			2 593,900	1,089,400	4,
14 — Interest on other Obligations	429 900		2 400	500	200	
TOTAL	822 000		2 400	2 594 400	1 089 600	4,
C — Post office Telegraph and Mint						
15 — Post Office	1 112 100	43,800	67,300	96 500	40,500	1
16 — Telegraph	549 300	500		131 100	55 100	
17 — Mint	81 200			3 400	1 400	
TOTAL	1 742 600	44 300	67,300	231,000	97,000	2 T
D — Salaries and Expenses of Civil Departments						
18 — General Administration	611 700	703 100	72,400	250 500	105 200	1
19 — Law and Justice { Courts of Law	88 800	2 622,600		1 400	600	2,
{ Jails	140 200	659 900	100			
20 — Police	841 100	2 608 100	327,000			3
21 — Marine (including River Navigation)	323 000	158 800	3,800	92 000	38 700	
22 — Education	17 400	741,800	570 200	1 300	500	1
23 — Ecclesiastical	166 600			300	100	
24 — Medical	39 200	580 300	160 700	7,800	3,000	
25 — Political	65,500	16 100	300	27 300	14,900	
26 — Scientific and other Minor Departments	364 400	124,400	28,900	20 000	8,400	
TOTAL	3 151,900	8 215 000	1 113,400	400 000	168,000	13,C
E — Miscellaneous Civil Charges						
27 — Territorial and Political Pensions	552 600			12,500	5,200	
28 — Civil Furlough and Absentee Allowances	3 100			217 000	91 100	
29 — Superannuation Allowances and Pensions	92 500	636 700	2,500	1 618 000	679 600	3
30 — Stationery and Printing	62 200	382 900	3,800	111 700	46 900	
32 — Miscellaneous	103 000	112 800	8,400	3 600	12 800	
TOTAL	813,400	1 132,400	86 700	1 989 800	835 600	4,
F — Famine Relief and Insurance						
33 — Famine Relief		500				
35 — Construction of Protective Irrigation Works	72 700					
TOTAL	72 700	500				
Carried over	11 198 600	14,088 300	1 803 800	5 283,400	2,218 900	84,

BUDGET ESTIMATE 1888-89				
	India	England	Exchange.	T
	Rx	£	Rx	
The Interest on Debt is distributed as follows:—				
Interest on Debt (other than that charged to Railways and Irrigation Works) as above	302,100	2 593,900	1,089,400	4,
Under Railway Revenue Account	2 706 400	549 200	230,700	3,
Under Irrigation	1,046,700			1,
TOTAL	4,143,300	3 143 100	1 320 100	8,

of Expenditure

subject of transactions in India including those of Exchange which appear in the General Account

REVISED ESTIMATE 1888-89						ACCOUNTS 1888-89					
India			England	Exchange	Total	India			England	Exchange	Total
Imperial	Provincial	Local				Imperial	Provincial	Local			
Rs	Rs	Rs	£	Rs	Rs	Rs	Rs	Rs	£	Rs	Rs
152 100	63 700	12 900			228 700	152 174	60 349	16,095			228 6
550 700	929, 100				1,479,800	549,218	937 0 7				1 486 2
267 200	2 769 800	500 900	700	300	3 538 900	259 038	2 761 102	492 961	584	272	3 512 9
2,647 300			800	400	2 648 500	2,596 772			771	360	2 577 90
419,300	2,500		300	100	422 200	410 257	2 341		260	121	4 2 9
—10 200	94 500		48 000	22 300	154 600	—9 221	94 36		47 265	21 992	154 1
101 300	35 700	600	200	100	137 900	101 341	35 858	562	123	57	137 9
48 700	51 800	10 200			62 000		50 497	8 886			59 3
16 000	86,000		100		134,800	48 377	85 343		121	56	133 8
325 800	12 400				38 400	15 196	1 332				27 1
96,360	411 000		2 400	1 100	810 300	286 476	42 019		2 392	1 113	79 0
	95,400				191 700	97 173	96,508				193 66
4,684,500	4,551 900	524 600	52,500	24 300	9,837 800	4,606 801	4 537 102	518,504	51 518	23 971	9 737 8
315 900	48 800		2 662 000	1 237 800	4,264,500	326 798	47 390		2 662 056	1 238 609	4 274 8
433 300	400	2 300	500	200	436 700	434 662		2 341	275	128	437 4
749 201	49,200	2 300	2 662 500	1 238 000	4 701,200	741 460	47 390		2 662 331	1 238 737	4 712,21
1 108 200	41 400	67 900	89 300	41 500	1 348 300	1 106 403	41 169	70 117	85 146	39,617	342 4
571 201	500		102 100	47 500	721 300	552 558	453		98 330	45 751	704,00
87 300			7,300	3 400	98 000	89 118			7 404	3 445	99 6
1 766 700	41 900	67 900	198 700	92 400	2 167 600	1 755 079	41 622	70 117	190 880	88 813	2 146 6
597,400	711 300	86 600	243 100	113 100	1 751 500	593 342	713 930	84 147	241 412	112 325	1 745 1
82 600	2 602 400	500	700	300	2 686 500	83 890	2 608 606	817	64	298	2 604 2
163 400	606 300	100			829 800	58 109	675 996	78			834 1
881 800	2 58 500	306 400			3 770 700	880 736	2 567 434	306 124			3 754 2
286 000	144 800	2 6 0	97 500	45 300	576 200	276 424	149 447	2 42	102 364	47 628	578 2
16 000	725 200	566 400	1 200	600	1 309 400	15 10	719 139	557 732	1,085	504	1 293 6
158 000			501	200	158 700	150 050		7	545	254	156 8
32 300	560 300	164 000	6,900	3 200	766 700	33 076	559 202	169 972	6 813	3 170	772 2
668 500	54,100	300	29 700	13 800	766 400	659 555	52 691	322	29 772	13,853	756 1
241 300	125 500	27 700	18,800	8 800	422 100	252 361	121 835	26 643	18 831	8 762	428,4
3,127,300	8 172 400	1 154 600	398 400	185,300	13,038 000	3 108 743	8 168,280	1 148 263	401 463	186 794	13 013 5
500 800			21 200	9 900	540 900	516 905			18 257	8 495	543 6
8 700			214,000	99 500	322 200	1 180			216 503	100 735	318,4
85 200	669 000	2,300	1 618 000	752 400	3 118,100	86 778	663 757	1 959	1 612,200	750 129	3 114 8
68 300	382 200	5 400	55 000	25 600	536 500	57 126	382 593	6 2 9	53 535	24 900	524 3
131 900	113 900	87,400	30 700	14,300	378 200	128 38	116 190	87 224	35 184	6 37	381
803,900	1 156 100	95 300	1 938 900	901 700	4,895,900	790 127	1 162 540	95 392	1 935 671	900,638	4 884 3
	10,200				10,200		5 692	2 107			7 7
72 700					72 700	70 537					70 5
72 700	10,200				82 900	70 537	5 692	2 107			78 3
11,294,300	13,981 700	1 844,700	5 251 000	2,441 700	34,723 400	11 092 747	13 962 626	1 836 724	5 241 871	2 438 953	34,572 0

REVISED ESTIMATE 1888-89				ACCOUNTS 1888-89			
India	England	Exchange	Total	India	England	Exchange	Total
Rs	£	Rs	Rs	Rs	£	Rs	Rs
364,700	2,662 000	1 237,800	4,264 500	374,188	2 662 36	1 238 609	4,274 853
(a) 2,688,200	631 900	293 800	3 613 900	(a) 2 692,498	631 812	293,971	3 618 281
7,041,900			1 041 400	1 040,717			1 040 717
4,094,300	3 293,900	1,531,600	8 919 800	4,107,403	3,293,868	1,532,580	8,933 851

(a) Includes 19 400 and 19,413 charged to State Railways—Interest on Capital deposited by Companies respectively

Abstract B.—Details

[Rs. 1 is recorded for every 10 Rupees]

HEADS OF EXPENDITURE	BUDGET ESTIMATE, 1888-89.					
	India.			England	Exchange *	Total
	Imperial	Provincial	Local			
	Rs	Rs	Rs	£	Rs	Rs
Brought forward	11 188 600	14 088 300	1 803 800	5 283,400	2 218 900	34,583,000
J — 37 — Construction of Railways (charged against Revenue in addition to that under Famine Insurance)		43 800				43,800
I — Railway Revenue Account						
38 — State Railway						
Working Expenses	5 178 000	804 200				5 982 200
Interest on Debt	2 244 100	462 300		540,200	230,700	3,486 300
Annuites n purchase of Railways				1 668 700	709 300	2 398 000
Interest on Capital deposited by Companies	400			635 600	275,400	931 400
39 — Guaranteed Companies						
Suppl s Profts Land and Supervision	527 000					527 500
Interest	8 500			2 722 000	1 143 200	3 873 700
40 — Subsidized Companies Land &c	17 500	14 700				32 200
41 — Miscellaneous Railway Expenditure	60 000	8 300				68 300
TOTAL	8 036 000	1 289 500		5 615 500	2 338 600	17 299 600
J — Irrigation						
42 — Major Works						
Working Expenses	310 400	360,400				670 800
Interest on Debt	536 300	51 400				1 046 700
43 — Minor Works and Navigation	282 700	566 700	800	10 300	4 300	864,800
TOTAL	1 129 400	1 437 500	800	10 300	4 300	2 582 300
K — Buildings and Roads						
44 — Military Works	1 155 300			1 400	600	1 157 300
45 — Civil Works	803 000	1 944 800	1 543 200	101 800	42 800	4 435 000
TOTAL	1 958 300	1 944 800	1 543 200	103 200	43 400	5 552 500
L — Army Services						
46 — Army						
Effective	13 752 300			1 741 800	73 600	16 225 700
Non Effective	877 700			2 0 8 000	847,600	3 743,300
TOTAL	14 630 000			3 759 800	1 579 200	19 569 000
L — Special Defence Works						
47 — Special Defence Works	500 000			437 700	183 800	1 121,500
TOTAL EXPENDITURE IMPERIAL AND PROVINCIAL	37 442 300	18 803,900	3 347 800	15 209 900	6 388 200	81 192 100
Transfers between Provincial and Local		+ 333 300	—333 300			
M — Add—Portion of Allotments to Provincial Governments not spent by them in the year		+26 400	+45 200			
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances		—493 400	—61 800			—483,600
Total Expenditure charged against Revenue	37 442 300	18 670 200	2 997 900	15 209 900	6 388 200	80 708 500

	BUDGET ESTIMATE 1888-89			
	India	England	Exchange.	Total
	Rs	£	Rs	Rs
N — Expenditure not charged to Revenue—				
CAPITAL EXPENDITURE ON RAILWAYS AND IRRIGATION WORKS—				
48 — State Railways	2,062 800	973,000	408 700	3 444,500
49 — Irrigation Works	600 100			600,000
TOTAL	2 662 800	973 000	408 700	4,044,500
50 — Capital charge involved in Redemption of Liabilities, &c				

Expenditure—continued

of transactions in India including those of Exchange]

REVISED ESTIMATE 1888-89					ACCOUNTS 1888-89					
India.		England	Exchange	Total	India			England	Exchange	Total
Provincial	Local				Imperial	Provincial	Local			
Rx	Rx	£	Rx	Rx	Rx	Rx	Rx	£	Rx	Rx
13,981 00	1 844 700	5 231 000	2 441 700	34 723 400	1 092 747	13 962 626	1 836 724	5 241 871	2 438 953	34 572,921
18 000				18 000		22 401				22 401
828 600		631 900	293 800	6 043 400	5 241 911	817 345		631 8 2	293 971	6 059 256
457 500		1 688 600	785 200	3 594 500	2 216 121	456 362		1 688,558	785 657	3 598 866
		634 300	294 900	2 473 8 0	19 703			634 482	295 214	2 474 215
				948 000						949,399
				569 1 0	614 540					614 540
14 500		2 697,800	1 254 500	3 9 9 500	6 67			2 697 388	1 255 048	3,959 107
19 000				21 000	13 63	14 419				28 071
				75 00	54 398	16 236				70 634
1 319 600		5 652 600	2 628 400	17 652 500	8 166 976	1 304 982		5 652 240	2 629 890	17 754 088
363 101				7 9 400	338 547	163 129				721 676
508 500				1 041 400	532 5 7	506 2 10				1 040 717
51 400	1 100	400	200	870 000	307 465	551 589	966	376	175	860 571
1 434 000	1 100	400	200	2 650 800	1 198 529	1 4 2 9 8	966	376	175	2 622 964
1 822 700	1 475 5 00	10 000	4 700	1 11 200	1 09 979	1 814,931	1 497 621	10 192	4 83	1 108,206
		100 300	40 6	4 214 000	745 071			98 891	46 0 2	4 202 526
1 822 700	1 475 00	111 300	51 3 0	5 329 200	1 838 50	1 814 931	1 497 6 1	109 283	50 847	5 310,732
		1 796 700	830 8 10	6 576 400	13 032 872			1 756 958	817 482	16 507,312
		1 389 1 14	924 900	3 35 100	871 7 9			1 989 247	925 563	3 794,529
		3 7 5 8 10	1 755 700	20 371 500	14 812 591			3 746 205	1 743 045	20 301 841
		251 400	116 900	818 300	447 823			233 246	108 526	789 595
18 576 000	3 321 300	15 041 500	6 994 200	81 584 100	37 556 716	18 527 858	3 335 311	14 983 221	6 971 436	81 374,542
+ 301 700	- 301 700					+ 303 041	- 303 041			
+ 240 300	+ 97 600					+ 270 831	+ 85 974			
- 87 300	- 47 500			+ 203 100		- 65 792	- 5 895			+ 285 118
19 030 700	3 069 700	15 041 500	6 994,200	81 787,200	37 556 716	19,035 938	3 112 349	14 983 221	6 971 436	81 659,660

REVISED ESTIMATE 1888-89			ACCOUNTS 1888-89			
England	Exchange	Total	India	England	Exchange	Total
£	Rx	Rx	Rx	£	Rx	Rx
788 000	366 400	1 364 800	46 876	772 021	359,214	1 178 111
4,200	2 000	493 1 00	433 506	4 357	2 027	459 890
792 200	368 100	1,857 800	500 382	776 378	361 241	1 638 001
10,335,000		10 336 000		10 336 049		10,336 049

Abstract B.—Details

[Rs. 1 = recorded for every 10 Rupees]

HEADS OF EXPENDITURE	BUDGET ESTIMATE, 1888-89					
	India			England	Exchange *	Total
	Imperial	Provincial	Local			
	Rs.	Rs.	Rs.	£	Rs.	Rs.
Brought forward	11 188 600	14,088 300	1 803 800	5 283 400	2 218 900	34,583 000
3 — 37 — Construction of Railways (charged against Revenue in addition to that under Famine Insurance)		43 800				43,800
H — Railway Revenue Account						*
38 — State Railways						
Working Expenses	5 178 000	804 200				5 982 200
Interest on Debt	2 244 100	462 300		549,200	230 700	3,480 300
Annuities in purchase of Railways				1 688 700	709,300	2 398 000
Interest on Capital deposited by Companies	400			655 600	275,400	931,400
39 — Guaranteed Companies:						
Share Profits Land and Supervision	527 000					527,500
Interest	8 500			2 722 000	1 143,200	3 873 700
40 — Subsidized Companies Land &c	17 500	14 700				32 200
41 — Miscellaneous Railway Expenditure	60,000	8 300				68 300
TOTAL	8 036,000	1 289 500		5 615 500	2 358,600	17 299 600
J — Irrigation						
42 — Major Works						
Working Expenses	310 400	360,400				670 800
Interest on Debt	536 300	51 400				1 046 700
43 — Minor Works and Navigation	282 700	566 700	800	10 300	4 300	864,800
TOTAL	1 129 400	1 437 500	800	10 300	4 300	2 582 300
K — Buildings and Roads						
44 — Military Works	1 155 300			1 400	600	1 157 300
45 — Civil Works	803 000	1 944 800	1 543 200	101 800	42 800	4 435 000
TOTAL	1 958 300	1 944,800	1 543 200	103,200	43 400	5 552 500
L — Army Services						
46 — Army:						
Effective	13 752 300			1 741 800	73 600	16 225 700
Non-Effective	877 700			2 018 000	847,600	3 743,300
TOTAL	14 630 000			3 759,800	1 579 200	19 569 000
M — Special Defence Works						
47 — Special Defence Works	500 000			437 700	183 800	1 121,500
TOTAL EXPENDITURE IMPERIAL AND PROVINCIAL	37 442,300	18,803,900	3 347 800	15 209 900	6 388 200	81 192 100
Transfers between Provincial and Local		+ 333 300	— 333 300			
M. — Add — Portion of Allotments to Provincial Governments not spent by them in the year		+ 26 400	+ 45 200			
Deduct — Portion of Provincial Expenditure defrayed from Provincial balances		— 493 400	— 61 800			— 483,600
Total Expenditure charged against Revenue	37,442 300	18 670 200	2 997,900	15 209,900	6 388 200	80,728,500

	BUDGET ESTIMATE 1888-89.			
	India	England	Exchange	Total
	Rs.	£	Rs.	Rs.
N — Expenditure not charged to Revenue — CAPITAL EXPENDITURE ON RAILWAYS AND IRRIGATION WORKS —				
48 — State Railways	2,062 800	973 000	408,700	3,444,500
49 — Irrigation Works	600 100			600,000
TOTAL	2 662 800	973 000	408,700	4,044,500
50 — Capital charge involved in Redemption of Liabilities, &c				

* See foot-note in Abstract A., p. 998.

Expenditure—continued

of transactions in India including those of 'Exchange']

REVISED ESTIMATE 1888-89						ACCOUNTS 1888-89					
India.		England	Exchange	Total		India			England	Exchange	Total
Provincial	Local					Imperial	Provincial	Local			
Rx	Rx	£	Rx	Rx	Rx	Rx	Rx	Rx	£	Rx	Rx
13 981 000	1 844 700	5 251 000	2 441 700	34 723 400	34 723 400	1 092 747	13 962 626	1 836 724	5 241 871	2 438 953	34,572,921
18 000				18 000	18 000		22 401				22 401
828 600		631 000	2 33 800	6 043 400	6 043 400	5 241 911	817 345		631 8 2	203 971	6 059 256
457 500		1 688 600	785 200	3 594 500	3 594 500	2 216 21	450 362		1 688 558	78 657	3 598 866
		634 300	294 900	2 473 800	2 473 800	19 703			634 482	295 214	2 474 213
				948 000	948 000						949 399
				369 1 0	369 1 0	614 540					614 540
		2 697 800	1 254 500	3 9 9 500	3 9 9 500	6 671			2 697 388	1 255 048	3 959 107
14 500				2 000	2 000	13 632	14 419				28 071
19 000				75 000	75 000	54 398	16 236				70 634
1 319 600		5 652 600	2 628 400	17 652 500	17 652 500	8 166 976	1 304 982		5 652 240	2 629 890	17 754 088
363 100				719 400	719 400	358 547	363 129				721 676
508 500				1 041 400	1 041 400	532 5 7	506 300				1 040 717
562 400	1 100	400	200	87 000	87 000	307 465	551 589	966	376	175	860,571
1 434 000	1 00	400	200	2 630 800	2 630 800	1 198 329	1 422 918	966	376	175	2 622 964
1 822 700	1 475 500	10 000	4 70	1 11 200	1 11 200	1 09 979	1 814,931		10 392	4 83	1 108 206
		100 300	46 600	4 214 000	4 214 000	745 071			98 891	46 012	4 202 526
1 822 700	1 475 00	110 300	51 3 0	5 329 200	5 329 200	1 838 050	1 814,931		109 283	50 847	5 310,732
		1 796 700	830 8 10	6 576 400	6 576 400	13 032 872			1 756 958	817 482	16 507 312
		1 389 1 10	924 900	3 795 100	3 795 100	879 719			1 989 247	925 563	3 794 529
		3 7 5 8 10	755 700	20 371 500	20 371 500	14 812 591			3 746 2 5	1 743 045	20 301 841
		251 400	116 900	818 300	818 300	447 823			233 246	108 526	789,595
18 576 000	3 321 300	15 041 500	6 994 200	81 584 100	81 584 100	37 556 716	18 527 858	3 335 311	14 983 221	6 971 436	81 374,542
+ 301 700	- 301,700						+ 303 041	- 303 041			
+ 240,300	+ 97 600						+ 270 831	+ 85 974			
- 87 300	- 47 500			+ 203 100	+ 203 100		- 65 792	- 5 895			+ 285 118
19,030 700	3,069 700	15 041 500	6 994,200	81 787,200	81 787,200	37 556 716	19,035 938	3 112 349	14,983 221	6 971,436	81 659 660

REVISED ESTIMATE 1888-89				ACCOUNTS 1888-89			
England	Exchange	Total	India	England	Exchange	Total	
£	Rx	Rx	Rx	£	Rx	Rx	
728 000	366 400	1 364 800	46 876	772 021	359 214	1 178 11	
4 200	2 000	493,000	433 506	4 357	2 027	459 890	
792 200	368 400	1 557,800	500 382	776 378	361 241	1 638 001	
10,336,000		10,336,000	10,336,040			10,336,040	

Abstract C.—Details of Receipts and Disburse

[Rs. is recorded for every 10 Rupee.
The figures in thick type

	BUDGET ESTIMATE 1888-89			REVISED ESTIMATE, 1888-89			ACCOUNTS, 1888-89	
	India	England	Total	India	England	Total	India	England
	Rs	£	Rs	Rs	£	Rs	Rs	£
Revenue (from Abstract A)	79 753 200	181 200	79 934 400	81 106 100	327 200	81 433 300	81 212 210	330 631
Exchange added to Revenue	76 100		76 100	152 200		152 200	153 837	
TOTAL	79 829 300	181 200	80,010,500	81 258,300	327 200	81,585 500	81 366,047	330,631
O — Permanent Debt incurred—								
<i>Sterling Debt—</i>								
3½ p c Indian Stock					4,030,700			4 030,678
3 p c Stock					6 921,000			6 921 049
Debenture and Debenture Stock					3 415 000			3 415 000
<i>Rupce Debt—</i>								
4 p c Rupee Loan	3 000 000			4 630,300			3 000 000	
Stock Notes	1 500			2 300			2 073	
TOTAL	3 001,500		3,001 500	4 632 600	14,366 700	18,999 300	3 00 073	14 366,727
NET			2 998,500			13 413,500		
P — Unfunded Debt—								
Special Loan				17 500				
Treasury Notes							913	
Deposits of Service Funds	128 800			126 700			128,454	
Savings Bank Deposits	4 974,900			5 387 200			5 343 103	
TOTAL	5 103 700		5 103 700	5 531 400		5,531 400	5 472,490	
NET			845,300			1,043,700		
Q — Deposits and Advances—								
Balances of Provincial Allotments	71 600			337 900			366 805	
Excluded Local Funds	611 100			612 400			700,998	
Railway and Railway Funds	226,400			3 600			254,877	
Departmental and Judicial Deposits	13,539 100			13,502,400			13,861 523	
Advances	6,934 100	49,800		9,248 600	5,800		9,679,831	5 1 7
Suspense Accounts	27,500			58 800			165 053	
Exchange on Remittance Accounts (net)	864,600							
Miscellaneous	33 400			49 700	500		379 513	
TOTAL	22 007 800	49,800	22 057,600	23,818 400	6 300	23 824 700	25,398,600	5 137
NET			Q			0		
Carried over	109,942 300	231 000		113,240,700	14,700,200		115 239 210	14,702 495

ther than Revenue and Expenditure

transactions in India, including those of Exchange")
 which appear in the General Account

	BUDGET ESTIMATE 1888-89			REVISED ESTIMATE 1888-89			ACCOUNTS 1888-89		
	India	England	Total	India	England	Total	India	England	Total
	Rs	£	Rs	Rs	£	Rs	Rs	£	Rs
Expenditure Imperial and Provincial (from Abstract B)	59,594,000	15,209,900	74,803,900	59,548,400	15,041,500	74,589,900	59,419,885	14,983,221	74,403,106
Exchange charged as Expenditure	6,388,200		6,388,200	6,994,200		6,994,200	6,971,436		6,971,436
Add—Provincial Surpluses, transferred to Deposits	71,600		71,600	337,900		337,900	356,805		356,805
Deduct—Provincial Deficits, charged against Deposits	—555,200		—555,200	—134,800		—134,800	—71,687		—71,687
TOTAL	65,498,600	15,209,900	80,708,500	66,745,700	15,041,500	81,787,200	66,676,439	14,983,221	81,659,660
Expenditure not charged to Revenue—									
Capital Expenditure on Public Works not charged against Revenue	2,662,800	973,000		697,200	792,200		500,382	776,378	
Capital charges involved in Redemption of Liabilities &c					10,336,000			10,336,049	
Add—Exchange on Rs expenditure not charged to Revenue	408,700			368,400			361,241		
TOTAL	3,071,500	973,000	4,044,500	1,065,600	11,128,200	12,193,800	861,623	11,112,427	11,974,050
D—Permanent Debt discharged—									
Sterling Debt—									
India 5 p c Stock									
4 p c Stock					3,730,700			3,667,608	18
Rupce Debt—									
5 p c Loan							300	"	
5 p c Loan							150	"	
4 p c Loan				1,490,000			210,915		
4 p c Loans				216,100			210		
Loans under discharge	1,000			1,400					
Provincial Debentures	2,000			147,600			1,718		
Stock Notes									
TOTAL NET	3,000		3,000	1,855,100	3,730,700	5,585,800	213,293	3,667,626	3,880,919
P—Unfunded Debt—									
Special Loans	200			200			221		
Treasury Notes							82		
Deposits of Service Funds	76,300			81,600			81,895		
Savings Bank Deposits	4,181,900			4,405,900			4,400,518		
TOTAL NET	4,258,400		4,258,400	4,487,700		4,487,700	4,482,116		4,482,116
Q.—Deposits and Advances—									
Balances of Provincial Allocations	555,200			134,800			71,687		
Excluded Local Funds	612,700			607,800			678,468		
Political and Railway Funds	204,000			100,700			343,131		
Departmental and Judicial Deposits	13,516,700			13,508,800			13,694,114		
Advances	7,042,100	45,300		9,286,800	5,500		9,483,433	5,346	
Suspense Accounts	28,400			17,200			85,539		
Exchange on Remittance Accounts (net)				499,000			512,798		
Miscellaneous	334,100			403,500			878,574	61	
TOTAL NET	22,353,200	45,300	22,398,500	24,158,600	5,500	24,164,100	25,752,744	5,407	25,758,151
Carried over	95,184,700	16,228,200	111,412,900	98,712,700	20,005,000	118,717,700	97,986,215	20,768,681	118,754,896

Abstract C—Details of Receipts and Disbursements

	BUDGET ESTIMATE 1888-89.			REVISED ESTIMATE, 1888-89			ACCOUNTS 1888-89		
	India	England	Total	India	England	Total	India.	England	Tot
	Rs	£	Rs	Rs	£	Rs	Rs	£	R
Brought forward	109 942 300	231 000		115 240,700	14 700,200		115 239,810	14,702,405	
R.—Loans to Municipalities, Native States &c.	183 200		183 200	183 700		183 700	296 429		29
NET			0			0			0
S.—Capital Receipts from Railway Companies—									
On Account of Subscribed Capital Repayments	1,383 400	5 667,800		1 377 800	2 536 100 8 800		1 412 915	1 705 701 13 890	
TOTAL	1 383 400	5 667 800	7 051 200	1 377 800	2 545 100	3 922 900	1 412 915	1 719 591	3 13.
NET			0			0			0
T —Remittances—									
Inland Money Orders	12 794 100			12,635 000			12 781 372		
Other Departmental Accounts	221 100			500 100			494 507		
Net Receipts by Civil Treasuries from—									
Post Office	946 300			1 138 000			1,056 976		
Guaranteed Railways	3 247,400			3 724 200			3,654,810		
Net Receipts from Civil Treasuries by—									
Telegraph	30 900			32 900			233		
Marine	288 500			270 6 0			242 400		
Military	13 373 600			13 477 800			13 367 798		
Public Works	5 290 900			3 421 900			2 787 517		
Remittance Account between England and India	1 128 900	120 500		1 303,000	151 300		1 228 277	155 363	
TOTAL	37 330,700	120 500	37 451 200	36 503,500	151 300	36 654,800	35 613 990	155 363	35 767
NET			0			314,500			0
U —Secy of State's Bills drawn		14 000,000	14 000 000		14,310,100	14,310 100		14 262 859	14,262
Total Receipts	148 839 600	20 019,300		153 305 700	31 706 700		152 561 544	30,840,308	
V —Opening Balance	13 733 085	5,614,329		13 883 701	5 900 697		13 883 701	5 900,697	
Grand Total	62 572 685	25,633 629		167 189 401	37 607,397		166 446,245	36 741 005	

her than Revenue and Expenditure—continued

	BUDGET ESTIMATE 1888-89			REVISED ESTIMATE 1888-89			ACCOUNTS 1888-89		
	India	England	Total	India	England	Total	India	England	Total
	Rx	£	Rx	Rx	£	Rx	Rx	£	R
Brought forward	95 84 700	£ 228 200		98 712 700	29,905 900		97 986 5	20,668 64	
— Loans to Municipalities Native States &c.	670 000		670 000	694,600		694 600	863 1 7		96 1 4 7
Net			486 800			510 000			566 978
— Payments to Railway Companies on Capital Account—									
For discharge of Debt		1 14 00			200			0	
For Expenditure	4 270 300	2 21 30		4 723 6 0	2 540 8		4 7 9 004	2 441 89	
TOTAL	4 279 300	5,915 30	1 194 600	4 7 3 600	2 550 000	7 273 60	4 7 9, 74	2 444 081	7 164 4
NET			3 143 400			3 350 700			4 031 539
— Remittances—									
Bank Money Orders	12 794 1 10			12 635 000			12 758 144		
Other Local Remittances (net)							4 8 6		
Other Departmental Accounts	210 000			500 400			4 18 690		
Payments into Civil Service by—									
Post Office	240 3			1 38 000			4 0 0		
Guaranteed Railways	3 47 400			3 7 4 00			3 04 8		
Transfers from Civil Service by—									
Telegraph	10 000			3 0 0			0		
Marine	88 5			2 600			3 343		
Military	3 3 0			13 477 900			3 08 85		
Public Works	5 24 100			3 098 900					
Remittance Account between England and India	109 2 0	1 1 7		16 800	3 1 7		3 1 1	1 09 310	
TOTAL	36 308 800	1 211 7	37 0 500	35 38 6 00	1 3 700	6 340 300	34 4 4 74	1 08 3	3 5
NET			69 300			0			39 455
— Secretary of State's Bills paid	14 548 500		14 548 500	15 110 9 10		15 110 000	5 03 1 2		15 030 972
Total Disbursements	150 991 300	23 355 200		54 289 400	31 757 600		53 4 50	33 49 7	
— Closing Balance	11 581 385	2 278 473		12 900 001	3 849 707		13 3 5 18	3 1 133	
Grand Total	162,572 685	25 633 673		167 189 401	37 6 7 397		166 44 24	36 74 0 5	

Abstract D.—Account of Provincial and Local Savings charged to Revenue and held at the disposal of Provincial Governments under their Provincial Contracts

A —Provincial Balances

	India	Central Provinc	Bu ma	Assam	Bengal	N W P & Oudh	Punjab	Madras	Bombay	TOTAL
Budget Estimate 1888-89	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>
Balance at end of 1887-88 (by Revised Estimates 1887-88)		180 259	116 443	50 407	359 892	298 306	170 369	492 205	443 778	2 111 659
Added in 1888-89			13 600	6 800						26 400
Spent in 1888-89		80 700			102 600	103 300	44 300	36 900	125 600	493,400
Balance at end of 1888-89		99 559	130 043	57 207	257 292	195 006	126 069	455 305	318 178	1 644 650
Revised Estimate 1888-89										
Balance at end of 1887-88 (by Accounts)		209 207	148 771	70 158	33 899	38 7 6	180 015	539 076	524 404	2 395 246
Added in 1888-89		5 100	22 5 0	36 000	84 4 0	40 200	28 000	108 300	2 900	240 300
Spent in 1888-89										87 300
Balance at end of 1888-89		214 507	171 771	112 158	240 400	420 916	2 4 015	647 376	521 504	2 548 246
Accounts 1888-89.										
Balance at end of 1887-88		()		(a)						
Added in 1888-89		2 0 06	148 771	70 159	330 899	380 716	180 15	539 076	5 4 404	2 395 400
Spent in 1888-89		42 583	11 560	20 341	65 792	40 249	32 42	113 912	18 322	270,831
Balance at end of 1888-89										65 722
		231 789	160 331	102 502	265 107	420 665	218 157	653 008	542 720	2 600 28

B —Local Balances

NOTE —These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India	Cent al Provinc	Burma	Assam	Bengal	N W P & Oudh	Punjab	Madras	Bombay	TOTAL
Budget Estimate 1888-89	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>
Balance at end of 1887-88 (by Revised Estimates 1887-88)	14 854	63 871	39 348	2 722	223 348	23 082	173 547	560 526	233,500	1 334 796
Added in 1888-89	3 100				29 600	12 500				45 200
Spent in 1888-89		8 600	18 600	2 000			17 000	4 600	11 000	61,800
Balance at end of 1888-89	17 954	55 271	20 748	722	252 948	5 582	156 547	555 926	222 500	1 318 196
Revised Estimate 1888-89										
Balance at end of 1887-88 (by Account)	12 544	62 749	51 416	2 465	222 135	16 177	190 602	578,386	257 629	1 394,10
Added in 1888-89					59 100	1 100			37 400	97,600
Spent in 1888-89	400	2 600	22 900	1 000			7 700	12,900		47 500
Balance at end of 1888-89	12 144	60 149	28 516	1 465	281 235	17 277	182 902	565 486	295,029	1 444,20
Accounts 1888-89										
Balance at end of 1887-88	12 544	62 749	51 417	2 465	222 135	16 177	190 602	578 386	257 630	1 394 10
Added in 1888-89		10 093			8 392	1 200		16 788	43,501	63 97
Spent in 1888-89	622		3 282	36			1 965			5 89
Balance at end of 1888-89	11 922	72 842	48,135	2 429	230 527	17 377	188 637	595,174	301 131	1,474,18

(a) The differences from last year's closing balances are owing to conversion of Rs. into Rs.

GOVERNMENT OF INDIA
PUBLIC WORKS DEPARTMENT
RAILWAY TRAFFIC

RETURNS OF ACCIDENTS ON INDIAN RAILWAYS FOR THE SECOND QUARTER OF 1889

No 0210 R T dated Calcutta the 10th February 1890

RESOLUTION—By the Government of India Public Works Department

Read again—

Public Works Department Resolution No	39 R T, dated 13th January 1885
" " " "	1155 R T, " 15th December 1885
" " " "	1213 R T, " 24th November 1886
" " " "	1531 R T, " 30th December 1887
" " " "	0191 R T, " 24th January 1889
" " " "	496 R T, " 17th September 1889

Read also—

Docket from the Director General of Railways No 10 (Statistical), dated the 25th January 1890 forwarding the Abstract Returns of Accidents to Trains, &c, on the open lines of Railway in India for the quarter ended 30th June 1889

OBSERVATIONS —As compared with the average of the five* corresponding previous quarters, the number of accidents to trains, rolling stock, permanent way &c, shows an increase of 99, or 9.84 per cent, with an increase of 2,384.75 miles, or 18.68 per cent in the mean mileage open and of 1,105,661 miles, or 8.50 per cent in the train mileage. The following are the Railways on which the more important fluctuations occurred —

RAILWAY	Number of accidents	ACCIDENTS				TRAIN MILEAGE	
		Increase	Decrease	Percentage of increase	Percentage of decrease	Percentage of increase	Percentage of decrease
Rajputana Malwa	185	32		20.92		24.96	
Bengal Nagpur	39	16		69.57			10.22
Southern Mahratta	112	63		128.57		53.48	
Indian Midland	55	(a) 49		816.67		462.60	
North Western	107		59		35.54	19.84	
Oudh and Rohilkhand	37		11		22.92	13.82	
Eastern Bengal	118	11		10.28		23.26	
Jorhat	6		(b) 19		76.00	12.96	
Great Indian Peninsula	63		15		19.23		14.08
Dibru Sadia	33	(c) 14		73.68		22.53	
His Highness the Nizam's	34	22		183.33		56.18	

2¹ The increase in the number of accidents on the Rajputana Malwa Railway is chiefly due to the number of "Failures of axles," having been 34 against 6

3¹ The increases on the Bengal Nagpur Railway and His Highness the Nizam's Railway, and the decrease on the Oudh and Rohilkhand Railway, have mainly occurred under "Trains running over cattle on the line," the number returned being on the first mentioned line 24 against 9, on the second 24 against 5, and on the third 28 against 37

4¹ On the Southern Mahratta Railway the number of accidents has increased by 128.57 per cent, with an increase of 108.84 per cent in the mean mileage worked, and 53.48 per cent in the train mileage. Of the increase of 63 accidents, 49 are under "Trains running over cattle on the line"

* Except where statistics for five quarters are not available for any line

(a) As compared with the corresponding quarter of the previous year

(b) As compared with the average of 4 corresponding previous periods

(c) As compared with the average of 3 corresponding previous periods

5 With an increase from 136 25 to 611 miles, or 348 44 per cent in the mean length worked, and from 52,213 to 293 748 miles, or 462 60 per cent in the train-mileage the number of accidents on the Indian Midland Railway has risen from 6 to 55, or 816 67 per cent. The principal increases are 6 under "Goods trains, or parts of goods trains, engines, &c, leaving the rails," 26 under "Trains running over cattle on the line" and 8 under "Other accidents."

6 Of the decrease of 59 accidents on the North Western Railway, 22 appear under "Trains running over cattle on the line," 8 under "Failure of couplings," 1 under "Fire in trains" and 6 under "Other accidents." The number of cases of flooding of portions of permanent way has increased from 1 to 8.

7 The principal variations on the Eastern Bengal Railway are increases of 6 accidents under "Goods trains, or parts of goods trains engines, &c, leaving the rails," and 5 under "Broken rails," and a decrease of 5 under "Failure of machinery, springs &c, of engines."

8 The decrease on the Jorhát Railway is principally due to the absence of any accident from "Failure of machinery, springs, &c, of engines" and "Failure of wheels," whereas the average of the four corresponding previous quarters was 7 under the former and 9 under the latter head.

9 On the Great Indian Peninsula Railway there is a decrease of 9 accidents under "Trains running over cattle on the line" and 14 under "Fire in trains."

10 With the exception of an increase of 7 accidents under "Failure of couplings" on the Dibrú Sadiya Railway, no other heads show any noticeable fluctuation.

11 The casualties resulting from accidents to trains &c, were, among passengers and others 11 killed and 89 injured against 1 killed and 11 injured, and among servants, 2 killed and 9 injured against 3 killed and 13 injured.

12 Of the casualties to passengers, 7 were killed and 80 injured by an accident to an Up mixed train on the Northern Section of the Eastern Bengal State Railway on the 15th April 1889. This train while crossing a bridge at mile 33 telegraph post 22, just after leaving Madhnagar Station, was blown over by a tornado, 10 passenger vehicles and 19 goods vehicles being thrown down into the bed of the river, or down the abutment. A detailed report of this accident is appended.

13 On the Great Indian Peninsula Railway a serious collision took place between an Up goods train and an engine which was shunting at Lonívla. A man who was travelling in a covered goods wagon in charge of sheep was killed, three other men, who were also in charge of the sheep, were more or less injured. An extract from the report on this accident is also appended.

14 The following table exhibits the number of accidents under the different classes due to accidents to trains rolling stock, permanent way &c, and the number of persons killed and injured thereby *vide* Tables Nos 3 and 4 —

Serial No	CAUSES OF ACCIDENTS	Average of corresponding quarters of five previous years *	SECOND QUARTER 1889				TOTAL ALL CLASSES		
			Num ber	NUMBER OF PASSEN GERS AND OTHERS		NUMBER OF SERVANTS.		Killed.	Injured.
				Killed	Injured	Killed	Injured		
1	Collisions between passenger trains or parts of pas enger trains	1	1						
2	Collisions between passenger trains and goods, or mineral trains engines and vehicles standing foul of the line	14	13		2		3		5
3	Collisions between goods trains or parts of goods trains	22	23	2	4		1	2	5
	Carried over	37	37	2	6		4	2	10

* Except where statistics for five quarters are not available for any line

Serial No	CAUSES OF ACCIDENTS	Average of corresponding quarters of five previous years*	SECOND QUARTER 1889				TOTAL ALL CLASSES		
			Num ber	NUMBER OF PASSEN GERS AND OTHERS		NUMBER OF SERVANTS		Killed	Injured
				Killed	Injured	Killed	Injured		
	Brought forward	37	37	2	6		4	2	10
4	Collisions between light engines	2	4						
5	Passenger trains or parts of passenger trains leaving the rails	23	16	7	80		1	7	81
6	Goods trains or part of goods trains engines, &c, leaving the rails	80	96						
7	Trains or engines travelling in the wrong direction through points	13	15						
8	Trains running into stations or sidings at too high a speed	3	3						
9	Trains running over cattle on the line	484	61						
10	, over obstructions on the line	26	32	1	2	1	1	2	3
11	, through gates at level cross ings	15	11						
12	The bursting of boiler of engines								
12(a)	of tubes &c of engines	17	24						
13	The failure of machinery, springs &c, of engines	55	60						
14	The failure of tyres	2	2						
15	, wheels	9							
16	, axles	12	39				1		1
17	, brake apparatus								
18	couplings	35	35						
19	tunnels bridges, viaducts cul verts &c		1						
20	Broken rails	4	11						
21	The flooding of portions of permanent way	9	18						
22	Slips in cuttings or embankments	6	1						
23	Fire in trains	90	46						
24	Fire at stations, or involving injury to bridges or viaducts	14	15			1		1	
25	Other accidents	70	78	1	1		2	1	3
	1889		1 105	11	89	2	9	13	98
	Total—Average of corresponding quarters of five previous years*		1 006	1	11	3	13	4	24

15 The principal variations occurred under "Goods trains, or parts of goods trains, engines, &c, leaving the rails," 96 against 80, "Trains running over cattle on the line," 561 against 484, "Failure of axles," 39 against 12, "Flooding of portions of permanent way" 18 against 9, and "Fire in trains," 46 against 90

16 The largest increase under "Goods trains, or parts of goods trains, engines, &c, leaving the rails," appears on the Indian Midland and Eastern Bengal Railways, viz, 6 on each

17 The cattle accidents were very numerous on the Rajputana Malwa, Southern Mahratta, and Eastern Bengal Railways, being 94 83 and 70, respectively. Next to these stand the East Indian and South Indian Railways, which have returned 32 accidents each. On the Rajputana Malwa and Southern Mahratta Railways most of the accidents are reported to have occurred on the unfenced portions of the line

18 Of the 39 cases of "Failure of axles," 34 are recorded on the Rajputana-Malwa Railway alone

19 Of the 18 cases of flooding of portions of permanent way, 8 were on the North Western Railway and 4 on the Great Indian Peninsula Railway

20 The decrease of 44 accidents under "Fire in trains" is mainly due to the number of cases having fallen from 33 to 18 on the North Western Railway from 15 to 6 on the Madras Railway, and from 20 to 6 on the Great Indian Peninsula Railway

* Except where statistics for five quarters are not available for any line

21 On the North Western Railway, there were 10 cases of "The bursting of tubes, &c, of engines" out of a total of 24, and 17 cases of "Failure of machinery, springs, &c, of engines" out of a total of 60, and on the Dibru Sadiya Railway, 13 cases of "Failure of couplings" out of a total of 35

22 The casualties to passengers from causes other than accidents to trains, &c, *vide* Table No 2, were—

Causes of accidents.	SECOND QUARTER 1889		AVERAGE OF CORRE- SPONDING QUARTERS OF FIVE PREVIOUS YEARS *	
	Killed	Injured	Killed	Injured
1 From falling between carriages and platforms		3	2	1
2 Falling on to the platform, ballast, &c, when getting into or out of trains	1	5	1	2
3 Whilst crossing the line at stations	2	1		1
4 By closing of carriage doors		1		1
5 Falling out of carriages during the travelling of trains	5	30	3	18
6 Other accidents	1	7	1	6
TOTAL	9	46	7	28

23 The accidents to servants in the employ of Railways, or of contractors, whilst performing duties connected directly with the transit of passengers and goods, from causes other than accidents to trains, &c, were as follows *vide* Table No 2 —

Causes of accidents	SECOND QUARTER 1889		AVERAGE OF CORRE- SPONDING QUARTERS OF FIVE PREVIOUS YEARS *	
	Killed	Injured	Killed	Injured
1 During shunting operations	4	14	5	12
2 Falling off engines vans wagons &c	3	13	3	14
3 Coming in contact with over bridges, &c, during the travelling of trains	1			1
4 Coming in contact, while shunting, with vehicles &c, standing in adjoining lines				
5 Getting on or off trains, engines, &c	5	14	3	13
6 Whilst loading unloading or sheeting		15	3	16
7 Whilst breaking spragging or choking wheels		1		2
8 Whilst working at cranes or capstans		3		2
9 Whilst working on the permanent way or in sidings	2	11	1	5
10 Whilst walking along the line on the way home, or to work	4	6	1	1
11 Whilst walking, crossing or standing on the line	9	5	10	7
12 Whilst passing between vehicles	1	4	1	2
13 Whilst attending to the machinery of engines, cleaning them &c	1	2		4
14 Whilst attending to gates at level crossings	2	1	2	1
15 Falling or being caught between vehicles and plat forms	2	2	1	2
16 Falling off ladders scaffolds platforms &c		5		4
17 By falling of ramps, wagon doors timber weights, &c		6		5
18 Whilst coupling or uncoupling wagons	2	8	2	8
19 Miscellaneous	6	53	5	33
TOTAL	42	163	37	132

24 Of other persons killed and injured by running trains, &c, 5 were killed and 2 injured whilst passing over the line at level-crossings, 50 were killed and 19 injured whilst trespassing on the line, 27 committed suicide, and 3 were injured in attempting to commit suicide, and 6 were killed and 5 injured from miscellaneous causes

* Except where statistics for five quarters are not available for any line.

SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH 8, 1890

25 The following table exhibits the total number of persons killed and injured from all causes over the whole Indian Railway system as compared with the average of the corresponding quarters of five previous years, *vide* Table No 1 —

Causes of accidents	SECOND QUARTER 1889		AVERAGE OF CORRESPONDING QUARTERS OF FIVE PREVIOUS YEARS *	
	Killed	Injured	Killed	Injured
<i>Passengers</i>				
From causes beyond their own control	9	90	1	10
From misconduct or want of caution	9	44	7	26
<i>Servants</i>				
From causes beyond their own control	6	22	5	22
From misconduct or want of caution	38	150	36	124
<i>Others</i>				
Whilst passing at level crossings	5	2	1	2
Trespassers including suicides	77	22	53	12
Other persons	6	5	3	5
TOTAL	150	335	106	201
Total open mileage	15 151½		12 766½	
Total train mileage	14 115,595		13 009 934	

* Except where statistics for five quarters are not available for any line

26 In addition to the above, 16 persons are reported to have been killed and injured in yards, workshops, &c, and 184 persons to have died in carriages and stations from causes unconnected with the working of trains

27 A tabulated statement has been added to the returns, comparing the accidents on Indian Railways with those on English Railways for the year 1888. The number accidents per 1 000 000 train miles on the Indian Railways was 64.90 against 5.64 on the English Railways, and the number of passengers killed and injured per million passengers 0.03 and 0.27 against 0.01 and 0.80, respectively

RESOLUTION — The decrease in the number of "Fires in Trains" is satisfactory, the number having fallen from a quarterly average of 90 to 46 during the quarter under review. This was chiefly due to decreases in this class of accident on the North Western Railway, the Madras Railway, and the Great Indian Peninsula Railway.

2 On the Rajputana Malwa Railway the large number of "Failures of Axles" is again noticed, being 34 out of a total, on all Indian Railways, of 39 "Failures of Axles" during the quarter.

The Governments of Madras, Bombay, Bengal, the North Western Provinces and Oudh, and the Punjab
The Chief Commissioners of the Central Provinces, Burma, and Assam
The Resident at Hyderabad
The Agents to the Governor General for Central India, Rajputana, and Baluchistan
The Director General of Railways,
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division

ORDER — Ordered, that this Resolution be communicated, for information, to the Local Governments, Administrations, and Officers noted in the margin.

Ordered also, that copies be forwarded for the information of Her Majesty's Government.

Ordered further, that this Resolution, with the Abstract Returns, be published in the Supplement to the *Gazette of India*.

M C BRACKENBURY, Major, R E
Under Secretary

Document accompanying
Abstract Returns of Accidents
for the second quarter of 1889

TABLE No 1
GENERAL TOTAL

NUMBER OF PERSONS REPORTED DURING THE SECOND QUARTER OF 1889 AS KILLED OR INJURED ON THE SEVERAL RAILWAYS OPEN FOR TRAFFIC IN INDIA DISTINGUISHING BETWEEN PASSENGERS RAILWAY SERVANTS, AND OTHER PERSONS; AND DISTINGUISHING ALSO IN THE CASE OF THE TWO FORMER CLASSES BETWEEN ACCIDENTS HAPPENING FROM CAUSES BEYOND THEIR OWN CONTROL AND ACCIDENTS HAPPENING OTHERWISE

[illegible]

STATE PROVINCIAL

GUARANTEED COMPANIES		ASSISTED COMPANIES	
2341	Thibet	51	Daryeeling Himalayan
273		51	
284	Locknow-Sitapur Sihar nan	51	Deoghar
165		44	
284	Jorhat	78	Dibrui Sadiya
304		8	
74	Cherra-Companyganj	2664	Bengal and North Western
74		76	
2894	Burma		
753			
5514	Madras		
839			
6704	South Indian		
738			
4934	Great Indian Peninsula		
14464			
461	Bombay Baroda and Central India		
461			

TABLE No 2

NUMBER of PERSONS reported during the Second Quarter of 1889 as KILLED or INJURED on all RAILWAYS or on any other mode of transport, as far as practicable, the Nature and Cause

RAILWAYS		PASSENGERS														From accidents to trains, &c, See Table No. 4.		From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.					From accidents to trains, &c, See Table No. 4.				
----------	--	------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Work in form

[illegible]

SEE ALSO TAB E No 4																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
IN 1 - 1914																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
INDIAN MIDLAND (a)				NORTH WESTERN (b)				GODFREY & R. KILMER (c)				WARRICK COAL				EAST & BIRCHALL (d)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
No.	Number of Passengers and others.	Number of Servants.	Total all Classes.	No.	Number of Passengers and others.	Number of Servants.	Total all Classes.	No.	Number of Passengers and others.	Number of Servants.	Total all Classes.	No.	Number of Passengers and others.	Number of Servants.	Total all Classes.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
																Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
1	1	1	2	4	2	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2	1	1	2	2

[illegible]

CLASS.	BOULEVARD						G T (ON P)						GRAND INDIAN PENINSULA						BOMBEY AND CENTRAL INDIA					
	Number of Passengers and Servants			Number of Goods			Number of Servants			Number of Goods			Number of Servants			Number of Goods			Number of Servants			Number of Goods		
	Killed	Injured	Total	Killed	Injured	Total	Killed	Injured	Total	Killed	Injured	Total	Killed	Injured	Total	Killed	Injured	Total	Killed	Injured	Total	Killed	Injured	Total
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Collisions between passenger trains																								
Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line																								
Collisions between goods trains, or parts of goods trains																								
Collisions between light engines																								
Passenger trains or parts of passenger trains leaving the rails																								
Goods trains, or parts of goods trains, engines, &c. leaving the rails																								
Trains or engines travelling in the wrong direction through points																								
Trains running into stations or sidings at too high a speed																								
Trains running over cattle on the line																								
Ditto over obstructions on the line																								
Ditto through level gates at level crossings																								
The bursting of boilers of engines																								
(a) The bursting of tubes &c. of engines																								
The failure of machinery springs &c. of engines																								
Ditto of tyres																								
Ditto of wheels																								
Ditto of axles																								
Ditto of brake apparatus																								
Ditto of couplings																								
Ditto of tunnels, bridges viaducts culverts &c.																								
Broken rails																								
The flooding of portions of permanent way																								
Ships in cuttings or embankments																								
Fire in trains																								
Fire at stations or involving injury to bridge or viaducts																								
Other accidents																								
TOTAL ALL CLASSES																								

Number of Passenger miles
of Serants employed
Train mileage of all descriptions

TABLE No 4

JO TRAINS ROLLING-STOCK, PERMANENT WAY &c on the several RAILWAYS open for Traffic in INDIA during the
Number of RAILWAY SEKVA

[illegible]

d Quarter of 1920 distinguishing the different Classes of ACCIDENTS the Number of PASSENGERS and OTHERS, and INJURED thereby

24 F t at no i i g inj ry to bridg o subject	25 Other ac id in	Total all Classes.	NUMBER OF PASSENGERS OR OTHERS		NUMBER OF INJURED		TOTAL ALL CLASSES		Mean miles f Railway open	Number of Passes carried	Train mileage f all description	Passes per mile	PER MILE OPEN			TOTAL PASSENG	
			Killed.	Injured	Killed	Injured	Killed	Injured					Number of passengers carried	Train mileage f all descriptions	Passenger mileage	PER MILE OPEN	
																Killed	Injured
1	3	58	(b)1	(b)1			1	1	1 605	4 080 963	2 011 2	248,045 516	2 543	13,0	153 999		
12	18	18		1				4	1 691	2 337 142	1 968 319	129 911 704	1 382	1 168	73 24		
1	3	39					3		2 13	2 5 774	1 031	7 63 891	771	41	21 133		0.428
2	112	112	(m)1				1	1	856	715 561	403 48	34 348 874	885	4,1	40 092		
19	19	19							218	1 06 418	56 175	6 692 727	898	26	30 595		
2	5	107					1	1	611	340 462	238 718	2 8 0 568	557	481	84 0		
	37	37		1			1	2	2 386	2 647 045	1 943 686	142 547 822	1 109	814	53 743		0.719
									112	1 390 010	711 834	64,341 7 2	2 007	1 028	9 912		
									45	44,744	28 006	1 112 235	994	511	24 716		
3	118	118	7	81			7	81	799	1 999 879	652 058	64 521 480	2 504	81	80 654	3 503	40 533
1	3	3					1	1	71	38 611	11 009	8 869	1 417	401	24 839		0
1	8	8	(j)1				1	1	273	1 07 133	138 19	0 277	2 236	50	80 8		
	5	5							10	1 2 273	43 43	4 31 453	1 450	41	41 081		
	6	6							301	1 634	5 1 8	129 840	5 8	184	4 7		
	9	9							1	4 15	1 080	20 120	554	411	2 688		
									539	1 3 8 6	373 051	48 669 821	2 470	680	88 011		
4	72	72	2	1	1	1	3	5	81	2 2 63	6 2 24	83 94 00	2 649	742	99 874		
8	63	63							14	2 74 763	100 6	79 116 390	3 184	745	10 04		
19	40	40							1 443	2 5 527	2 600 598	13 96 980	1 760	1 790	94 064	0 784	1 567
									41	2 1 100	60 9 0	67 044,650	5 092	1 431	14 73		0.0
2	10	10							1	1 5 7	36 081	24 91	24	704	5 880		
1	33	33							4	70	3 13	13 2	60 1	19	8 941		
	6	6							74	17 107	30 39	9 103	2 3	83	1 60		
	1	1							16	6 8 1	26 1007	23 140 5	17 1	69	6 31		
									31	1 01	27 04	2 098 8 1	8	30	1		
									8	3 1 4	2 100	21 8 2	419	30	3 1		
1	34	34							854	40 0 6	151 217	14 118 725	846	436	30 884		
									5	1 040	14,69	1 644,200	1300	240	1 868		
	7	7							2 0	310 519	135 7 33	11 19 858	1 194	5-1	45 0		
	4	4							68	40 339	26 041	1 583 884	602	35	22 5		
	2	2							124	83 207	11 097	3 76 046	671	201	30 3		
15	78	1 105	11	89	2	9	13	98	15 151	2 4 20 9	14 115 575	1 214 888,979	1 811	93	80,195	0 325	3 167
14	70	1 006	1	11	3	13	4	24	12 768	23 208 468	12 009 934	1 000,543,618	1 739	0 019	78 376	0 045	0 495 0 0

Report on the accident, which occurred on the 15th April 1889, to No. Up mixed train on the Northern Section of the Eastern Bengal Station Railway, near Madhnagar Station, by Mr G E Moore, Deputy Consulting Engineer to the Government of India for Railways, Calcutta.

Description

1 In this case the train, consisting of an engine and tender, 1 low sided wagon, 18 covered goods wagons, 11 coaching vehicles, and a brake van, 31 vehicles in all, left Madhnagar (mile 32) at 16 49, right time. While passing over a bridge at mile 33, telegraph post 22, consisting of 9 spans of 6 metre girders of standard type, it was blown off the line, with the exception of the engine and tender, which were about 100 yards' length clear of the north end of the bridge, and the brake and one third-class carriage just clear of the south end of the bridge. The front wheels of this carriage were derailed.

2 Out of 140 passengers, 89 were emigration coolies, and the rest third class passengers. There were no first or second class passengers. Seven were killed or died from injuries received, and 80 were more or less hurt, 15 of them seriously.

The damage to rolling-stock is estimated at Rs20,000.

Neither the permanent way nor bridge structure were damaged.

3 The accident occurred just one mile north of Madhnagar Station, where the line crosses, nearly at right angles, a long, low rice growing jheel, bordered on either side by thick bamboo jungle. The line crosses the jheel on a bank 15 feet high, with bridge 9 spans of 6 metres near the north end. The height of the bridge from rail level to ground is 20 feet, including about 3 feet of mud and water.

The jheel is now quite dry with the exception of a pool under the bridge, but when it rains the water stands over it from 5 to 10 feet deep.

The line here runs almost due north, and is both straight and level.

The road way across the bridge consists of sawn teak sleepers, 6 X 9" X 6", spaced 1' 6" centre to centre, each sleeper being fixed to the girders by 4 hook bolts. The rails were new, 50 lb steel rails, only 6 months in the road, joined by clip pattern fish plates, with 4 bolts to each joint, spiked down with 4 spikes in each sleeper.

When I examined the road it was in good order, and the gauge, though slightly tight, was very even throughout. I was informed that the only work done to the permanent way on the bridge since the accident, was to straighten three or four sleepers which had been displaced.

The masonry of the bridge, with the exception of the ends of the cutwaters on the east side, and the coping of the east wings, where a few bricks had been displaced, was undisturbed.

I also examined the permanent way for some distance on either side of the bridge without finding any defect.

The girders were undamaged and had not moved on their bed plates.

Wheel marks were found on the sleepers between the rails and outside the rails on east side only, on the first two spans from the south end, and last span on the north end.

The middle of the bridge was devoid of wheel marks, except on the extreme east end of the sleepers. Most of the east ends of the bridge sleepers were crushed and broken by the carriages in their descent.

Evidence

P P Rogers, Executive Engineer—After receiving telegram about the accident, I left Sara on the special relief train starting from Sara at 19-55. The train arrived at Madhnagar at 22 o'clock, and left for scene of accident at 22 10. On arrival at scene of accident mile 33 telegraph post 22, after putting 3rd class carriage No 73 on the road, and hand shunting it, and the rear

brake van of the train a short distance from the bridge I examined the permanent way south of the bridge, on the bridge and north of the bridge up to where engine was standing, south of the bridge the sleepers were practically undisturbed, only the two front wheels of 1st class carriage No 73 being derailed. A few sleepers on the bridge had been displaced by the wheels of the

vehicles having struck them, and some hook bolts had been broken. There were no marks on the sleepers to show that both wheels had been on the sleepers except in one place between the 7th and 8th piers. In most cases the sleepers had been hit in the outside of east rail, showing clearly that the vehicles were lifted up and blown clear off the rails, in a few instances hitting the sleepers outside the rail on their way down to the bed of the river. The noses of the brick piers on the east side were also cut away for a short distance. No damage was done to the girders, which were carefully examined nor had any shifted on their bed plates. Altogether about one dozen sleepers required to be straightened on the bridge after the accident. The road over the bridge was gauged and found to be tight to gauge in places to the extent of from $\frac{1}{8}$ to $\frac{1}{4}$ of an inch. North of the bridge there were four wagons derailed within a distance of 50 feet of the bridge, two of them lying right across the road from a point 50 feet from the face of north abutment up to where the engine was standing, i.e., for a distance of 150 feet, the wagons had been thrown down the bank but the road was untouched and except on two or three sleepers close to engine where the first wagon was derailed, there were no marks of the wheels having been on the road at all. In no place, either on the bridge or in the road each side of it, were any marks found in the rails. Under the wagons derailed north of the bridge, the sleepers had been disturbed by reason of the derailment. There can be no doubt that the train was lifted off the road by the wind because of the absence of any mark in the bridge sleepers showing that any one pair of wheels had been on them, which would have been the case had any wagon been derailed. On only a few sleepers between 7th and 8th piers were there any marks of a wheel on the west side of the bridge and generally from the absence of marks of wheels on sleepers and on road north of the bridge, it may fairly be inferred that the vehicles and wagons were lifted off the line bodily and thrown down.

S W Bowen, Permanent way Inspector—I have been a Permanent way Inspector about 13 years, but have only been on this line about a week. Inspected the bridge, measured the girders on Friday 12th and it was then in good order. On the night of the accident I saw the ends in the east side of about 30 sleepers damaged by the vehicles falling over, and some of them knocked out of position slightly and all the cut walls on the east side and wing walls of north abutment damaged. The road to the north of the abutment was slightly knocked out of place, and a few spikes bent.

When I arrived, the rear brake van and a 3rd class carriage were on the south end five feet from the abutment, the leading wheels of the carriage were derailed. On the north end two wagons were standing across the rails, and two

close to the bridge, derailed, the remainder were down the bank or in the river, beyond the wagon across the road up to the engine the road was undisturbed and never touched by my men. There were no marks on the road to shew any derailment from defect in the road. In my opinion the train was overturned by a cyclone wind.

Foy Foyram—I was Brakesman of 45 Up on the 15th April 1889. Have been 14 months on the Railway as signalman, gunner, and 4 months as brakesman. There were 11 vehicles behind the vehicle I was in which was a third class carriage fitted with a brake No 43 next to my carriage was an 18 feet empty wagon fitted for coolies and run in case of any being taken ill on the road. When I left Madhnagar a few drops of rain were falling and it was stormy, just before coming to the bridge the wind was blowing harder, and as soon as we got on to the bridge my carriage was blown off. The carriage appeared to jump up and down by the force of the wind. I opened the brake shutter to apply my brake, heard a noise, looked out, saw the three vehicles behind me fall. My vehicle, No 43, fell clear of the bridge into the water standing on its wheels. There were 12 passengers and myself in the carriage. No one in the carriage was hurt. We were only shaken. The water in the carriage was just over the seats. I should say it fell 30 feet.

H S Hutton—I was Fireman of the engine of 45 Up of 15th. Have been a fireman 16 months. After leaving Madhnagar there was a slight breeze and light rain. When I arrived at the bridge there was a stronger breeze—a regular cyclone. We went out slowly, starting from Madhnagar about 7 to 10 miles an hour. When we got to the bridge the breeze all but stopped, in going over the bridge I felt nothing wrong in the road, but after getting over it felt a sudden jerk. The engine stopped. I looked back on the west side. I saw the bridge clear and all the vehicles off, heard no crash but a howling of the wind. I first went with the driver to attend to the passengers, and then the driver sent me and the guard back to protect train and fetch assistance. I think the accident was caused by the train being blown and lifted off the bridge. There was one strong gust just as the engine stopped which lasted about 5 seconds.

Jean Louis Carreau—I was Guard of 45 Up mixed on the 15th. I have had 3 years 9 months' Railway experience, 3 years Fireman and Driver, 9 months as Guard, left Madhnagar right time. It was then raining, cloudy and stormy about $\frac{3}{4}$ mile out of Madhnagar close to the bridge I felt a jerk which threw me down, jumped up, looked out and saw the coaching vehicles falling over the bridge on east side, and the breeze was blowing from west to east. I had my window up on the next side as it was raining and blowing. When I looked out on the west side the breeze was so strong it nearly choked me. I applied my brake and stopped.

almost instantly while putting on the brake the brake van rocked went down to assist passengers I helped a few out of the carriages and by that time Driver Read went across I left him and Ticket Collector McDonald to help the passengers and went back to protect train and send for assistance I did not see the fireman, as he went to the north side to protect his train I believe as the carriages fell they were upright and seemed as if they had been lifted bodily off the line I could only see the passenger vehicles I could hear nothing but the howling of the wind

The formation of my train was as follows —

<i>Engine No 52</i>	
Low-sided truck	750
Empty covered goods	193
Ditto ditto	1 435
Loaded covered goods	1 391
Empty covered goods	31
Ditto ditto	303
Ditto ditto	314
Ditto ditto	668
Ditto ditto	1 323
Ditto ditto	1 361
Ditto ditto	415
Ditto ditto	1 284
Ditto ditto	428
Ditto ditto	438
Ditto ditto	247
Ditto ditto	1 375
Ditto ditto	1 326
Ditto ditto	134
Ditto ditto	330
3rd class brake-van	43
Empty covered	362 for cooly hospital
3rd class	298 coolies
Ditto	317 ditto
Ditto	55 ditto
Intermediate	284 passengers
Composite	31 ditto
3rd class	68 ditto
Ditto	297 ditto
Ditto	81 ditto
Ditto	73 ditto
Brake-van	143 guard

A K Sen Assistant Surgeon, Sara — On arrival at the scene of accident at about 22 hours I found one woman injured in a carriage with a few bruises only, no external injury, and a man laying on the bank with his head cut and a few bruises I sent them to the hospital carriage brought by the Special to be treated Hearing there were more in the village I found a dead child on the west side with its parents who had brought it there and they were asleep I saw about 10 others with bruises and a woman complaining she had lost a child 12 months old I made a search with the Sara Station master and found eight passengers about a mile off, five injured the others only now in hospital I went to the village on the east side and found coolies injured lying two or three together in different houses I met two village chowkidars, who said there were 60 or 70 lying about in the different houses and requested them to come for treatment, but they mostly refused to go then By that time the Saidpur Special had arrived and asked the Railway Police Magis-

trate and others to assist in getting the Those who came first were sent off by Special to hospital Those found after were sent later after being attended to, were sent on another Special, and four afterwards came who were sent on to Sara by a return Special

Altogether there were about 70 injured first woman I saw died about 5 A.M. — Madhnagar A man by name Koomee A Company's coolie died at 15 hours on 17th internal injuries received Only four were serious, and two more now have become serious on account of fever having set in

Most of the injured people say there heavy gust of wind like a whirlwind lifted carriages up and blew them over

C Stephen — I was Driver of 34 Down of the 15th, and crossed 45 Up at Madhnagar 45 Up left as soon as I arrived at Madhnagar There was a breeze blowing when I left and a heavy storm came on at mileage 3 miles from Madhnagar to the north of the bridge The storm slowed the train down to four miles an hour There was nothing wrong with the bridge or permanent way when I came to it

Eduard Read — I was Driver of 45 Up of the 15th have been a Driver on this service about four years I arrived at and left Madhnagar, right time, 16-49 On approaching the bridge, 9 spans of 20 feet at mileage 33 felt some heavy gusts of wind which slightly affected the speed of the train I was going about 12 miles an hour before and on the bridge it was reduced to about 10 miles an hour by the wind I had 31 vehicles in all in the train, 9 coaching, 1 loaded wagon 21 empty my engine being F class 52 and its load mixed train 35 After my engine had passed over the bridge a few wagons length I jerked looked back and saw some wagon falling over on to the east side line my engine was brought to a stand at before I had time to apply my brakes I did not know at first what had caused the accident but when I got off the engine I at once thought the vehicles must have been blown over by several gusts and could not say which particular gust did it I first went and gave assistance to the passengers whose vehicle had fallen into the river, and then went and examined the road I did not cross the bridge I went back to the Guard as it was wet and slippery and windy, and an open bridge without protection and waded through the water which was up to my middle $3\frac{1}{2}$ feet deep I commenced assisting the passengers and sent the Guard back about half an hour after to give necessary notice and send for assistance It was dusk before I examined the road on the bridge, about 18 hours I saw a few sleepers at each end of the bridge with wheel marks but nothing in the middle of the bridge I saw nothing wrong with the bridge I did not see anything against or over anything to cause an accident It was 16.55 when my engine stopped

nothing wrong with the road while I was running till the time of the accident I shut off steam and my fireman applied the tender brake after we had stopped There were 5 wagons attached to my engine by couplings 4 covered wagons on their sides down the bank, and low sided next to the engine canted over to east

Conclusion

The accident must be attributed to a violent gust of wind, amounting to a tornado which unfortunately caught the train passing over an open bridge

The wheel and other marks on the bridge are inconsistent with a derailment caused by any obstacle on the line or defect in the rolling stock or way and works The position of the vehicles after the accident is shown in the accompanying sketch

No 43, a third class carriage, with a brake compartment contained a brakeman and 12 passengers No 362, an empty covered goods, attached for use as a hospital in case of cholera These two vehicles appear to have been lifted up clear of the bridge structure and dropped down on their wheels into about 3 feet of water which broke the shock, causing the passengers and brakeman to escape uninjured

The other vehicles seem to have caught the ends of the sleepers or cut-water in their descent causing them to fall either on their sides or on their roofs Two third class carriages falling on their roofs were completely crushed by the heavy weight of their frame and wheels These carriages must have been nearly empty, or the loss of life would have been much greater, as it would seem impossible that any one inside them could have escaped

The witnesses all agree in the opinion that the train was blown off the bridge but very slightly in their description of the force and duration of the storm Fireman Hutton gives 5 seconds as the duration of the gust which caused the accident

Lieutenant Colonel Clarke in his note shows that to overturn an empty covered wagon, metre gauge, would require a pressure of 49 4 lb

To lift bodily, as in the case of covered wagon, No 362, weighing 3 4 tons, a pressure of 83 lb per square foot must have been exerted—

Wagon weight	3 4 tons =	7 616 lb
, frame	14 × 6 7° =	92 sq ft
	<u>92</u>	= 82 78 lb per sq ft

The tremendous pressure in this case may perhaps be accounted for by tornado sweeping up an open space being suddenly deflected and obstructed by the high bank and bridge structure

The narrow track of the storm may be demonstrated by taking the centre as having struck the train at carriage No 43 the nineteenth vehicle, exerting a force of over 82 78 lb, which at the 30th vehicle had decreased below 49 4 lb, the amount calculated to overturn a 3rd class carriage

The enormous force developed, and the suddenness and uncertain track of the tornados seem to preclude any reasonable precautions being taken to prevent future accidents from this cause

APPENDIX

Statement of the damages to the stock in the accident at Madhnagar on 15th April 1889

No 1435	18'	Iron covered wagon	—Both buffers bent right side under frame angle iron bent
, 1381	"	"	Buffer bent axle guard bent, axle boxes broken door flashings broken
" 134	"	"	Coupling pin, four axle boxes brake thrust rod and one door frame broken, buffers and axle guard bent
1323	,	"	Flap door boards and side angle iron broken hook buffer and door flashings bent

No 1361 18 Iron covered wagon —	Brake gear bent, partly broken, front left side plate broken, front left side corner angle iron twisted centre angle iron bent three axle boxes broken, four axle guards bent right end corner angle iron bent, one right end centre angle iron broken, two buffers broken end bottom gusset plates bent front end angle iron plate bent, door flashings broken
, 1284 Iron covered wagon —	Buffers broken, two axle guards bent two axle boxes broken brake rod and rack broken left side under frame angle iron bent one right back and angle iron bent
„ 1375 „ „	Two buffers bent, two axle-guards bent three axle-boxes broken two end buffer plates bent, and one broken at corner six angle irons on right side bent two angle iron gusset plates broken one right back side plate broken one right side under frame angle iron bent
„ 193 18' Covered goods wagon —	Right side sole bar loose, front buffer broken, back buffer bent, cast iron roof plates bent
„ 303 „ „	One buffer broken two cast iron roof plates bent
„ 339 „ „	Right top side rail broken right sole bars and one side broken
„ 314 „ „	Body completely smashed, back buffer broken front buffer bent.
„ 415 „ „	Two buffers broken two axle boxes broken sole bar broken axle guards bent end and side pillar broken two cast iron roof plates broken
361 Covered goods wagon —	Side pillars broken three cast iron roof plates broken
„ 668 14 Covered wagon —	Body badly damaged
„ 428 „ „	Back buffer bent cast iron roof plates broken, two back end uprights broken
„ 438 „ „	Three axle boxes broken one buffer hook broken one buffer hook bent right sole bar broken four axle guards bent four axle guard bridles broken
„ 750 Low sided wagon —	Both sole bars broken, six floor planks broken, head stock loose, two buffers bent two side iron bracket broken three axle boxes broken, two corner plate broken
„ 31 24 Iron jute wagon —	One axle box broken two buffers bent slightly
The bodies of 3rd class carriages Nos 83 317, 53 68 297 and 81 are damaged beyond repair and will have to be rebuilt The under frames of these carriages are practically uninjured the buffers are all either broken or bent	
No 284 Intermediate —	One end and side pillars broken, panel plates bent sunshades broken
31 Composite —	End panels and pillars broken sunshades broken cushions damaged axle boxes broken and buffer bent axle guards bent

Extract from a Report on the Accident which occurred at Lonávla Station Great Indian Peninsula Railway, at 12-40 A M on the 5th May 1889

A shunting engine was working in the Lonávla Station yard, having 15 wagons attached and was well within the protection of the down station signal, which was set to danger. The shunting train was moving slowly towards the station signal when the driver saw the lights of an advancing train. On this train not coming to a stand outside the station signal, he reversed his engine, but too late, and the trains collided at a point 166 feet inside the signal. This signal, as was stated in the evidence, could be worked at night to show an imperfect or "magpie" light.

The damage done to the shunting engine and attached vehicles was trifling, none of them left the road. The driver and firemen remained on the shunting engine, and none of them were injured. The approaching train, an up goods, had four of the wagons derailed, two of them overturned, and four men travelling in these (in charge of sheep) were injured, one fatally. None of the train staff were injured.



GOVERNMENT OF INDIA
PUBLIC WORKS DEPARTMENT
CIVIL WORKS

Irrigation

REVENUE REPORT OF IRRIGATION WORKS IN THE PUNJAB FOR 1888-89

No 40 I Dated Calcutta, the 1st March 1890

RESOLUTION—By the Government of India Public Works Department

Read—

Letter No 6578 I dated 28th December 1889, from the Government of the Punjab, forwarding the Revenue Report of Irrigation Works in the Punjab for 1888-89, and Resolution by that Government reviewing the Report

OBSERVATIONS—The canals in the Punjab are twelve in number one of them, the Swat canal, is classed as a protective work, six, the Western Jumna, the Bari Doab, the Sirhind, the Lower Sohay and Para, the Sidhnai, and the Chenab canals are classed as productive, while the remaining five, the Upper Sutlej, the Lower Sutlej, the Indus, the Shahpur and the Muzaffargarh are classed as minor works for the last mentioned canal only Revenue Accounts are kept. Of the twelve canals the first four have a perennial flow, the remaining eight are only inundation canals.

2 The following statement shows the capital expenditure during and up to the end of the year —

	Number of Works	DURING THE YEAR 1888-89							Total direct and indirect to end of 1888-89
		Works	Estimated cost	Total cost	Superintendence	Total direct cost	Indirect cost	Total direct and indirect cost	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Major Works									
Protective Works (Account head 35)	1	39 248	8,810	799	—2 083	46 774	2 46	49 0 0	35 04 228
Productive Works (Account head 49)	6	10 47 609	2 20 567	—12 541	34 116	12 21 609	51 95	12 3 566	5 54 44 186
Minor Works of which Capital and Revenue Accounts are kept (Account head 43)	4				—177	—17		—177	18,00 0 4
TOTAL	11	10 86 91	9 1	—11 742	—36 3,6	12 68 206	54 203	19 409	6 08 00 383

The principal outlay was incurred on the Chenab canal, on which it amounted to Rs 4,49,977 for works three syphons a fall eight bridges and two bungalows were completed, a large amount of earthwork was done, a considerable sum paid as land compensation, and good progress made with the distributaries.

On the Sirhind canal the expenditure on works was Rs 2,92 966 from Imperial funds and Rs 59 901 from contributions, but the information given in the Report as to what works were in progress during the year is insufficient.

On the Western Jumna canal the completion of the new distributaries was in hand, and progress was made in fixing permanent outlets on all the new rajbahs.

3 The following statement shows the progress that has been made in extending the main canals and their distributaries —

	SANCTIONED		COMPLETED	
	Miles of Canals	Miles of Distributaries.	Miles of Canals.	Miles of Distributaries.
<i>Major Works</i>				
Protective Works	22	121	22	116
Productive Works	1,209	4,825	1,154	4,631
<i>Minor Works</i>				
Of which Capital and Revenue Accounts are kept	1,792	155	1,790	155

Of the total length of main canal 481 miles are available for navigation

4 The actual financial results of the year for the twelve canals, excluding the Native State portion of the Sirhind canal, were as follows —

Canal	Capital outlay	GROSS REVENUE COLLECTED			WORKING EXPENSE			Net Revenue	Percentage of net Revenue on Capital outlay
		Irrigation Revenue	Miscellaneous Receipts	Total	Direct	Indirect	Total		
1	2	3	4	5	6	7	8	9	10
<i>Major Works</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Protective Works { Swat River Canal	35 04 223	2 22 743	4 558	2 27 496	87 425	7 232	94 657	1 32 839	3 79
Western Jumna	1 10 57 003	2 55 952	88 776	9 44,829	4 65 251	33 278	4 98 529	4 45 799	4 03
Bari Doab	1 6 99 349	16 34 904	1 62 092	17 9, 996	5 64 592	36 415	6 01 007	11 94 999	7 38
Sirhind	2 31 92 828	10 67 739	65 05	11 31 798	5,35,932	30 672	5 66 001	3 65 194	1 55
Productive Works { Lower Sohay and Para	11 63 530	56 090	234	56,824	50 283	3 965	54, 2 4	2 070	0 37
Sidhnai	7,55 311	1 69 784	1 604	1 71 388	72 267	3 8 8	76 095	95 273	12 61
Chenab	31 75 40	37 123	561	37 608	78,348	3 493	81 841	—44 15,	
Total of Major Works 1888-89	5 89 48 409	40 42 515	3 22 479	43 64 994	18 54,104	1 18,883	19 72 987	23 92 007	4 05
Total for 1888, 89	5 76 25 823	37 20 146	2,85 777	40 05 928	16 00 852	1 00 896	17 01 248	23 04,675	3 99
<i>Minor Works</i>									
Works of which Capital and Revenue Accounts are kept—									
Upper Sutlej	5 77 251	1 75 216	7 350	1 82 566	1 12 078	7 666	1 19 744	62 822	10 88
Lower Sutlej and Chenab	1 10 102	3 18 991	2 63 028	5 89 019	3 67 980	14,205	3 82 185	1,99,894	181 40
Indus Inundation	7,08 734	1 56 003	91 976	2 50 979	2 45,762	12 145	2,57 907	—6 928	
Shahpur Inundation	40 739	37 782	524	38 306	31 847	48,	32,333	5 973	14 66
Madhopur Workshops	4 4,149								
Total of Minor Works 1888-89	18 60 074	6 87,992	3,65 874	10 53 870	7 57 866	34 503	7 92 169	2 61 701	14 06
Total for 1887 88	18 61 161	7 13,397	3 64 922	10 78 319	8,54,084	35 279	8,89 363	1 88 956	10 16
Works of which Capital and Revenue Accounts are not kept—									
Muzaffargarh 1888-89		2 2 798	1 41 996	3,94,794	1 99 908	6 04,	2 05 953	1 88,841	
1887 88		2 47 931	1 06,337	3 54 271	1 66 081	6 239	1 72,320	1 81 591	
GRAND TOTAL 1888 89	6 06,09 233	49 43 305	8 30 353	68 13 603	28 11 876	1 59 423	29 71 109	38 42 346	4 37
1887 88	5,91 86,974	46 81 477	7 57 088	14 38 513	26 21 017	1 41 914	27 62,931	26 75 222	4 19

* These percentages of net Revenue on Capital outlay do not include Muzaffargarh canals.

5 A remarkable feature in this table is the great advance made by the Swat river and Sidhnai canals. The Swat river canal has made a return, excluding interest charges, of 3 79 per cent on the capital outlay against a return of

0 88 in 1887 88 and that after being only four years in operation. The increase is partly due to the full rate of Rs 2 8 per acre having been charged for the irrigation of the kharif crop against the interim rate of Re 1 per acre which was previously levied, but there was also a substantial addition to the area irrigated, which for the two crops was 11 224 acres more than the area for 1887 88. The gross area irrigated amounted to 107 910 acres, which is 17 910 acres more than the ultimate area assumed when the project estimates were prepared. A further increase in area may be looked for, as at no time during the year was the full supply of 700 cubic feet per second for which the canal was designed, required to be sent down, though sufficient water was always available in the river. The success of the Sidhna Canal is also very noticeable. The area irrigated during the year was 50 per cent in excess of that contemplated when the original project was drawn up although the canal has been only three years in operation, and it already more than covers its interest charges.

On the Western Jumna canal there was a decrease in net revenue from Rs 8,18 323 for 1887 88 to Rs 4,45 799 which reduced the percentage of return from 7 47 to 4 63 per cent. This decrease is attributed to the abundant rainfall which rendered canal irrigation less necessary during the rabi season of 1887 88, the revenue of which is collected in the following financial year.

Among the minor works the Upper Sutlej improved its net return from Rs 2,152 for 1887 88 to Rs 62,822 the improvement being due to less expenditure and to the large area of the rabi crop of 1887 88. The Lower Sutlej and Chenab canals also show an increase, which is attributed to the carrying out of various works of improvement which have enabled a larger area to be irrigated.

The Bari Doab Canal was closed for 41 days from February 1st 1889, against 17 days in February 1888 and 68 days in 1887. Such a closure during the irrigation season is much to be deprecated, every effort should be made to shorten the period during which this canal is annually closed, and, if possible, to postpone the closure to a time when water is less urgently required by the crops.

6 The interest account to the end of the year shows a balance in favour of the canals of Rs 1 92 53 150 which is chiefly due to the small capital outlay and large returns on the West Jumna Canal. It was estimated in para 4 of last year's review, that the Bari Doab Canal would have repud all arrears of interest charges in two or three years, but it has done so in one year and is now on the right side. The Swat river canal will also be able to meet its interest charges in full at no very distant date.

7 The following statement shows the revenue assessed for the year under the different heads in which is included the rabi assessment for 1888 89, which is not collected till 1889 90. The manner in which the assessments are fixed for the different canals was described in para 6 of last year's review.

1	Area irrigated		Assessment 1888-89							Grand Total	
	1888-89	1887-88	Water rate	Overplains r. cou.	Over rates	Share of l. d. value	Water tag rates	Assessed value	Assessed value 1887-88	1888-89	1887-88
	2	3	4	5	6	7	8	9	10	11	12
Swat River	Acres	Acres	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Western Jumna Canal	107 910	96 688	2 02 2					2 70 22	1,84 8.0	2 50	1 91
Bari Doab	290 80	237 821		7 64 90	2 38 862	52 745		10 76 51	10 08 1 3	3 63	4 24
Sirhind	519	471 405		13 0, 307			4,30 264	17 1, 57	15 8 432	3 34	3 33
Lower Sohaag and Para	476 65	390 9	13 12 184					18 12 181	9 86 674	2 75	2 52
Sidhna	61 98	41 159	65 878					65 830	41 62	1 06	1 00
Chenab	118 88	75 284	2 18 00					11 70	16 1 19	1 95	2 17
Upper Sutlej	47 641	10 54		7 360				75 860	5 970	1 68	0 55
Lower Sutlej and Chenab	139 704	138 63		15 868		1 39 185	15 504	1 70 55	1 68 031	1 22	1 21
Indus	349 50	297 59		173		3 18 9,5		3 19 148	3 20 100	0 91	1 07
Shahpur	201 81	190 47				1 56 007		1 56 00	05 411	0 77	1 07
Munakgarh	20 17	18 812	4 095					42 085	34 310	2 08	2 04
	289 82	289 32				2 52 926		2 52 926	2 47 943	0 87	0 88
TOTAL	3,614 190	2,200 081	19 01 2 921 63 615	38 862	9 19 838	4,45 708	56 71 360	49 45 348	2 17	2 19	

8 The gross area irrigated is again the largest on record, and shows an increase of 864 049 acres over the figures for the previous year. The increase is common to all the canals, but is most marked on the Sirhind canal, in which it amounts to 86,000 acres. This increase has an effect not only on the quantity of crops produced but also on the distribution of population. In the case of the Swat river irrigation the opening of the canal has resulted in a multiplication of the number of villages in the tract commanded. Of the 160 villages now irrigated, only 41 are old villages, the remainder having sprung up since irrigation was started. Under the Bari Doab Canal, irrigation has been extended during the last four years to 173 new villages, and the total number irrigated from this canal is now 1 362. The gross increase in the irrigated area in the five years from 1884 85 is one million acres, of which 700,000 acres belong to the perennial canals.

The areas of kharif and rabi crop for the year under review were as follows —

	Kharif Acres	Rabi Acres
Perennial canals	554,466	840,122
Inundation canals	683 441	530,061
TOTAL	1 237,907	1,370,183

9 In the following table the areas under the principal crops are compared with the figures for the previous year —

	1888 89 Acres	1887-88 Acres
Sugar cane	71 561	83 691
Rice	165,837	158 847
Jowar	171 939	169,439
Maize	122 302	80,876
Wheat	935 510	783,159
Cotton	215,638	223 470

The increase in wheat and maize cultivation during the five year period from 1884 85 has been most marked, having amounted to 75 and 550 per cent respectively.

The gross value of the crops irrigated during 1888 89 is estimated at 752 lakhs.

10 Under the Swat river canal 18 28 per cent and under Bari Doab canal 14 12 per cent of the total area irrigated were double cropped. The remark is made in para 77 of the Report that the increase in the area of double crop is not satisfactory, "as the practice is generally held to be detrimental and exhausting to the soil." This of course, is not the case when the land is sufficiently well manured, and the efforts of the canal officers should tend rather to facilitate the ample distribution of water to lands which are highly cultivated, and to discourage it where the agricultural system is such that the soil is likely to become deteriorated.

11 Some details are given in Statement No I E of the irrigating duty of each cubic foot of water per second entering the canals, but nothing is said as to the irrigating duty of the standard unit for different descriptions of crops, and without this the information given is not of much value. What is wanted, in order to institute a comparison that may prove both interesting and valuable, is the irrigating duty of each cubic foot per second for wheat, maize, rice,

and the other principal crops cultivated, then taking the average period required to bring each crop to maturity, the total amount of water required for each acre of the different sorts of cultivation can be obtained, and the results compared with similar figures from other parts of India

12 The working of the Native States branches of the Sirhind canal is described in interesting detail and for the first time in paras 127 to 133 of the Report. The total available supply of the canal is divided between the Imperial and Native States branches in the proportion of 64 to 36, and this for the year under review gave 2 265 and 1 274 cubic feet per second respectively for the kharif crop and 2 847 and 1,602 cubic feet per second respectively for the rabi crop. As a matter of fact the Native States branches received 152 cubic feet per second more than their share for the former crop and 40² cubic feet per second less for the latter. In return for their share of water the Native States pay 86 per cent of the charges and receive 36 per cent of the miscellaneous receipts on the main canal. They also pay all expenditure on the feeders, the three branch canals and the Patiala navigable canal the establishment on all of which is a provincial charge. The cost of the maintenance of rajbahas and of their own revenue establishment is paid directly by them. The three States that share the supply are Patiala, Nabha, and Jhind and they do so in the proportion of 83 6, 8 8, and 7 6. The duty of water obtained in the Native States irrigation is in the aggregate but little more than half that obtained by the Imperial share of the supply. Only 140 234 acres were irrigated in the Native States under the two crops, whereas if the British standard had been reached 268 114 acres might have been supplied. The proportion is only 52 per cent, and the three States compare as follows —

State	Area actually irrigated	Area irrigable according to British standard	Percentage
	Acres	Acres	
Patiala	121,901	224 143	54
Nabha	7,987	23 594	34
Jhind	10 346	20 3 7	51

13 The following statement shows the particulars of the working of the Native States branches —

State	Capital outlay	Gross Revenue	Working expenses	Water rates as collected	Area irrigated	Water rate per acre	Working expenses per acre
	Rs.	Rs.	Rs.	Rs.	Acres	Rs.	Rs.
Patiala	1,11,18 505	1 89 933	9 97 03	3 07 378	121,901	2 52	3 26
Nabha	11,70,369	35,519	45,252	30,499	7 987	3 82	5 66
Jhind	10 10 773	39 572	32 235	36 372	10 346	3 51	9 11
TOTAL	1,32,93,617	2,65,024	4,74,525	3 74 249	140 234	2 67	3 38

The average water rate per acre is slightly lower than that on the British branches of the same canal, chiefly because full water rates are not yet levied in several villages, the schedule of rates is apparently the same. The working expenses are extraordinarily high. The financial position of these branches will no doubt improve, especially in Patiala, where the services of officers of the Public Works Department have been lent to direct irrigation operations, but it will take time to train the native subordinates.

14 In the following statement the working expenses on the different canals are compared with the figures for the previous year —

		1888-89					1887-88.
		Works	Estab- lishment	Tool and Plant	Indirect charges	Total.	TOTAL
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PERENNIAL	MAJOR WORKS						
	Protective Works—						
	Swat River Canal	35 714	51 658	53	7,232	94 657	90 123
	Productive Works—						
	Western Jumna Canal	2 16 086	2 36 987	12 178	33 76	4 98 529	5 83,309
	Bari Doab Canal	3 00 947	2 50 338	3 707	31 415	6 01 007	5,28 999
	Sirhind Canal (British portion)	3 13 682	2 19 088	3 162	30 672	5 66 604	3 61 833
	Lower Sohan and Para Canal	21 060	28 318	11	3 965	54 254	37 084
	Sidhwa Canal	44 017	27 140	845	3 8 9	76 085	41 009
	Cherab Canal	53 263	24,947	138	3 493	81 841	59 941
INFUNDATION	MINOR WORKS						
	Works for which Capital and Revenue Accounts are kept—						
	Upper Sutlej Canals	57 276	53 857	1 445	7 666	1 19 774	1,59,642
	Lower Sutlej and Che- nab Canals	2 08 290	90 406	344	14, 05	3 82 185	4 00 860
	Indus Canals	1 57 815	86 235	1 71	12 145	57 907	3 12 188
	Shahpur Canals	28 350	3 478	13	487	32 333	16 673
	Works for which only Re- venue Accounts are kept—						
	Muzaffargarh Canals	1 56 771	43 192	143	6 047	2 06 9 3	1 72 330
	TOTAL	16 53 9 6	11 33 940	23 751	1 59 437	29 71 109	27 62 911
	Per acre irrigated					1 13	1 22

The working expenses for 1888-89 show an increase over those for 1887-88 of only a little over two lakhs, while the assessed revenue has increased by about seven and a quarter lakhs, and the gross revenue collected by about three lakhs and three quarters.

15 On the Western Jumna canal the new Gagsina bridge was completed. On the Bari Doab canal repairs to the training works in the Chakki torrent and to the rapids in the main canal were carried out. On the Sirhind canal the height of the shutters on the Rupa weir were raised, the retaining weir across the Siwan torrent was in progress, flour mills were constructed at Jaghera and Bhatinda, and a number of rajbhas were provided with regulating gates. The large revenue expenditure on the Lower Sutlej and Muzaffargarh canals is due to the inclusion of Rs 2 14 480 and Rs 1,19,204 respectively on account of statute labour, which is included also in the receipt side of the account.

16 The charge for establishment in the last statement is made up of the following items —

	1888-89	1887-88
	Rs	Rs
Direction	1 88 453	1,50 704
Executive	6,07 841	5,31,046
Medical	8,098	7,557
Revenue, including collection fees	3,29,208	3,15 695
Navigation	349	
TOTAL	11,33,949	10,05,002

It is noticed that the figures for Establishment under Executive and Revenue given in the individual canal reports only agree in the aggregate, and not separately, with the corresponding figures in columns 14, 16, and 19 of State-

ment I C It is suggested that the distribution might be made on the same principles in the Reports and in the Statement

17 The only canals that are available for navigation are the Western Jumna and Sirhind, the length of navigable channel on which is respectively 243 and 188 miles

The navigation receipts and expenditure on each are compared in the

	Western Jumna		Sirhind	
	1886-87	1887-88	1886-87	1887-88
	Rs	Rs	Rs	Rs
Receipts	44 6 8	47 497	11 286	12 104
Expenditure	7 405	9 101	13 834	18 803

margin with the figures for the previous year The principal receipts on the Western Jumna canal, Rs 41 686 are derived from rafts but it is explained that this traffic is not so productive as it might be, owing to the rates for the broad gauge railway sleepers being prohibitive

Some modification of these has been proposed which it is expected will lead to a great expansion of the traffic The total quantity of goods carried was 73,381 tons valued at Rs 23 34 020

18 The miscellaneous receipts for the year amounted to Rs 3,47,921 compared with Rs 3 13,700 for the previous year The increase is mainly due to improved receipts under the head of 'Water power'

19 The Report was received by the Government of India on December 31st, which is a month later than that for the previous year It is hoped that the report for the current year will not be so delayed The Report continues to be admirably prepared but there is a growing tendency to diffuseness in the individual canal reports and the length of the whole Report has grown from 106 pages in that for 1886 87 and 120 pages in that for 1887 88 to 136 pages in that for the year under notice The statement of irrigated area and value of crops given in the individual canal reports is given also in the appendices in statement III E and its insertion in the former place may be discontinued The return of rainfall may also be relegated to the appendices Other means of curtailing the Report without sacrifice of its clearness and interest may perhaps suggest themselves In future reports each work should be given a distinguishing number The points at which the gauges on the Sutlej and Chenab rivers are read should also be stated

20 In the Resolution of the Punjab Government pre-facing the Report His Honour the Lieutenant Governor congratulates Colonel Home and the officers of the Irrigation Department on the results achieved The Government of India cordially agrees in these remarks The progress of irrigation in the Punjab generally, and the special degree of success achieved on the Swat River, Bari Doab, Sirhind and Sirhind canals are due to their efforts and have been noticed with high satisfaction by the Government of India

ORDER—Ordered that copies of this Resolution and of the Report, and of the Resolution by the Punjab Government, be forwarded to the Finance and Commerce and the Revenue and Agricultural Departments for information

Ordered, also, that copies of the Resolution be forwarded to the Government

The Governments of Madras, Bombay, Bengal and the North Western Provinces and Oudh in the Public Works Department

The Chief Commissioners of the Central Provinces, Berar and Coorg

The Residents at Hyderabad and Mysore

The Agents to the Governor General in Central India and Rajputana

or the Punjab for information and guidance and that copies of this Resolution and of the Report and Resolution by the Punjab Government be forwarded to the Local Governments and Administrations in the Public Works Department noted in the margin for information

Ordered, further, that this Resolution and the Resolution by the Local Government be published in the Supplement to the *Gazette of India*, and that copies of this Resolution and of the Report be forwarded to Her Majesty's Secretary of State for India

J G FORBES, Colonel, R E,
Deputy Secy to the Government of India

IRRIGATION BRANCH

No 7514 I dated Lahore the 21st December 1889

RESOLUTION—By the Hon ble the Lieutenant Governor of the Punjab and its Dependencies.

READ—

Revenue Report of the Officiating Chief Engineer Irrigation Works Punjab for the year ending 31st March 1889

RESOLUTION—The following table shows the outlay under Capital during and to the end of the year 1888-89 —

B DGET HEAD	CANAL	CAPITAL OUTLAY	
		During 1888-89	To the end of 1888-89
		<i>R</i>	<i>R</i>
25—Protective Irrigation Works	Swāt River	49 020	35 04,223
49—Irrigation Works not charged against Revenue	Western Jumna	1,75,247	1 10 57,903
	Bāi Doāb	1 45 337	1 62 99 349
	Sirhind	3 06 639	2 34 92,823
	Lower Sohāg and Para	34 563	6 63 530
	Sidhuai	20 344	7 55 341
	Chenab	5 91 436	31 75 240
	TOTAL	12,73 566	5 54 44,186
43—Minor Works and Navigation not classed as Productive	Upper Sutlej		5 77,251
	Lower Sutlej and Chenāb		1 10 102
	Indus	—177	7 08 734
	Shāhpur		40 739
	Madhopur Workshops		4 24,148
	TOTAL	—177	18 60 974
Contributions	TOTAL IMPERIAL	13 22,409	6,08 09 383
	Sirhind Canal	60 150	1 32,99 647

Only revenue accounts are maintained for the Muzaffargarh Inundation Canals

2 The following statement shows for each canal the revenue assessed during the past five years. The profits based on the assessments are shown as usual in the Chief Engineer's Report but as the figures necessarily do not agree with those of the Administrative Accounts which are based on actual collections only there appears to be no object in bringing them prominently to notice. The figures of assessments are however interesting, as they indicate the work done by the canals during the year under review

B dget Item	CANAL	REVENUE ASSESSED				
		1888-89	1887-88	1886-87	1885-86	1884-85
		<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
35	Swāt River	2,74 775	1,87 020	68 342	19 102	
49	Western Jumna	11 44 888	11 02 415	11 91 931	9 6 787	11 40 788
	Bāi Doāb	18 99 663	17 12 122	14,68 350	17 96 938	13 77 388
	Sirhind	13 77,243	10 41,209	5,29 340	3 30,374	75,240
	Lower Sohāg and Para	66 070	42,190	18 760	17 755	307
	Sidhuai	2,14 606	1 64,120	57 262		
	Chenāb	75 921	6 232			
	TOTAL 49	47 78 391	40 68 288	32 65 743	30 61,854	25 93,673
	TOTAL, 35 AND 49	50,53 166	42 55 308	33 33 985	30 80 956	25 93,673

Budget Item	CANAL	REVENUE ASSESSED				
		1888-89	1887-88	1886-87	1885-86	1884-85
		R	R	R	R	R
43	Upper Sutlej	1,77,907	1,82,220	1,37,219	97,911	1,09,537
	Lower Sutlej and Chenab	5,82,176	6,08,828	6,08,388	5,57,039	6,02,481
	Indus	2,50,649	2,87,680	2,39,097	2,39,625	2,23,681
	Shahpur	42,559	34,994	27,917	3,306	29,521
	Muzaffargarh	3,94,922	3,74,755	3,51,765	3,38,918	2,69,496
	TOTAL, 43	14,45,213	14,88,477	13,64,386	12,65,799	13,40,716
	GRAND TOTAL	65,01,379	57,43,785	46,98,311	43,46,755	39,34,389

The Major Works (items 35 and 49) show very satisfactory progress, the assessments having nearly doubled themselves since 1884-85. The Minor Works (item 43) naturally do not show such good progress, as they have not been extended like the Major Works.

3. The working of the canals for which interest accounts are kept up is shown for the year 1888-89 in the following statement together with the returns on Capital outlay for three years —

Budget Item	CANAL	Capital Outlay at end of year	Collections less Returns	Working Expenses	Net Revenue	Interest Charges	PERCENTAGE OF NET REVENUE ON CAPITAL OUTLAY		
							1888-89	1887-88	1886-87
		R	R	R	R	R			
3	Swat River	35,04,223	2,27,496	94,657	1,32,839	1,34,216	3.79	0.8	-0.84
49	Western Jumna	1,10,57,905	9,44,328	4,98,529	4,45,709	4,16,036	4.03	7.47	3.52
	Bani Doab	1,12,09,490	17,35,996	6,01,007	11,94,989	6,23,449	7.33	6.84	8.09
	Sirhind	2,34,92,823	11,31,798	5,66,604	5,65,191	8,57,508	2.40	1.45	0.51
	Lower Sohan and Jara	6,63,530	56,324	54,254	2,070	24,947	0.1	-1.04	1.05
	Sidhnai	7,55,341	1,71,368	76,095	95,273	25,869	12.61	13.54	-0.17
	Chenab	31,75,240	37,684	81,841	-44,157	1,11,340	-1.39	-2.31	
	TOTAL	5,54,44,186	41,37,498	18,78,330	22,59,168	20,93,454	4.07	4.23	3.57
	TOTAL 35 AND 49	5,89,48,409	43,64,994	19,72,987	23,92,007	22,27,604	4.05	4.00	3.29
	TOTAL 1887-88	5,76,25,823	40,05,023	17,01,248	23,04,675	21,67,741			

The falling off in the returns from the Western Jumna Canal is due to the demand for water during the Rabi season of 1887-88 having been unprecedentedly small owing to very favourable conditions of rainfall. The slight falling off in the case of the Sidhnai Canal is partly due to protective works at the tail of the needle weir across the Ravi at the head of the canal, on the safety of which the welfare of the canal depends, and partly to a larger share of the establishment charges being debitable to revenue, but the returns from this canal are still very good.

With the above exceptions, all the canals show an improvement on last year, and there is, on the whole, a clear surplus of Rs. 1,64,313 after meeting all charges for interest. In 1887-88 the surplus was Rs. 1,41,934.

The Swat River Canal which is classed as a Protective work has yielded a percentage of 3.79 on the Capital outlay after having been only four years in operation, and as there is every hope of its yielding still better returns in the future, it might well be classed as a Productive work.

4 The following table shows the financial results of the canals for which interest accounts are kept up to the end of 1888 89 —

Budget Item	CANALS	TOTAL OF		BALANCE OF	
		Net Revenue	Interest Charges	Net Revenue	Interest Charges
		R	R	R	R
35	Swát River	92 893	9 97 761		9 04 868
49	Western Jumna	3 64 62 145	73,57 741	2 91 04 404	
	Bári Doáb	1,58 75 719	1,58 68 167	7 552	
	Sirhind	8 01 702	93 22,701		85 20 999
	Lower Sohág and Pára	3 167	89 478		86,311
	Sidhnai	1 95 854	1,10 456	85 398	
	Chenáb	—1 03 842	3 28 154		4 31 996
	TOTAL 49	5 32 34,745	3 30 76 697	2,01 58,048	
	TOTAL 1888 89	5 33 27 638	3 40 74 458	1,92 53 180	
	TOTAL 1887 88			1 90 89,867	
	TOTAL 1886 87			1 89 46 933	

The Bári Doáb Canal has now cleared off its balance of interest charges, and there is every prospect of the Swát River Canal commencing to meet its interest charges at an early date

5 The Working Expenses of the abovementioned canals amounted to R19,72 987 against R17,01,248 in 1887 88, refunds of revenue being excluded in each case

The outlay on each canal for the last five years will be seen from the following statement —

CANALS	WORKING EXPENSES				
	1888 89	1887-88	1886-87	1885-86	1884-85
	R	R	R	R	R
Swát River	94 657	90 123	55 035	24 994	
Western Jumna	4 98 529	5 82 309	5 13 537	5,13,117	4,71,265
Bári Doáb	6 01 007	5 28 999	5 87 976	5 47,783	4,97 521
Sirhind	5,66,604	3 61,833	2,39 398	2 20 224	1,45,206
Lower Sohág and Pára	54 254	37,034	13 008	8 139	
Sidhnai	76,095	41 009	14 364		
Chenáb	81 841	59,941			
TOTAL	19 72 987	17 01,248	14 23 318	13,14,257	11,13 992

The increase in cost, as compared with that of 1887 88, is mainly due to the last four canals on the list having to bear their full share of maintenance charges. These are all new canals, and so long as considerable sums were being spent on works of construction, the revenue account was relieved of a large share of the cost of establishment under the heads of Direction and Executive, the mileage of distributaries that has to be maintained has also increased, especially on the Sirhind Canal, and the strain on them due to larger supplies being passed down them has also necessitated heavier expenditure in order to keep them efficient. The head works of the Sirhind and Sidhnai Canals also required considerable repairs, while the clearance of silt from the head channel of the Chenáb Canal proved heavy and expensive. There is a satisfactory decrease on the Western Jumna Canal but on the Bári Doáb Canal extensive repairs to head works, torrent works and rapids, caused an increase

6 The cost of Working Expenses and Establishment per acre irrigated is exhibited in the following table for the past five years —

CANAL	COST PER ACRE IRRIGATED									
	WORKING EXPENSES					ESTABLISHMENT				
	1888-89	1887-88	1886-87	1885-86	1884-85	1888-89	1887-88	1886-87	1885-86	1884-85
	R	R	R	R	R	R	R	R	R	R
Swat River	0 83	0 93	0 74	0 56		0 48	0 47	0 25	0 21	
Western Jumna	1 71	2 45	1 62	2 29	1 69	0 81	1 09	0 81	1 22	0 91
Bari Doab	1 16	1 12	1 45	1 08	1 32	0 50	0 51	0 59	0 45	0 51
Sirhind	1 19	0 92	1 11	1 44	4 02	0 46	0 30	0 29	0 35	0 99
Lower Sohg and Pára	0 88	0 90	0 75	0 47		0 46	0 39	0 14	0 09	
Sidhnai	0 70	0 54	0 52			0 25	0 17	0 15		
Chenáb	1 72	5 52				0 52	1 72			

The percentages for the Western Jumna Canal have already been reduced, and a still further reduction may be looked for next year

7 The working of the remaining canals, which are all Inundation Canals, classed under Minor Works (item 43), will be seen from the following table —

Budget Item	CANAL	Capital Outlay to end of year	Collections less Refunds	Working Expenses	Net Revenue	PERCENTAGE OF NET REVENUE ON CAPITAL OUTLAY		
						1888-89	1887-88	1886-87
		R	R	R	R			
43	Upper Sutlej	5 77 251	1 82 566	1 19 744	62 822	10 88	0 37	—3 35
	Lower Sutlej and Chenáb	1 10 102	5 82 019	3 82 185	1 99 834	181 49	171 43	195 74
	Indus	7 08 734	2 50 979	2 57 907	—6 924	—0 98	—3 74	—0 85
	Shahpur	40 739	38 300	32 333	5 973	14 66	60 34	37 24
	TOTAL	14 36 826	10 53 870	7 92 169	4,61 701			
	Muzaffargarh		3 94 794	2 05 953	1 88 841			
	TOTAL 1888 89	14 36 826	14,48 664	9,98 122	4 50 542			
	TOTAL 1887 88	14 37 003	14 71 999	11 01 092	3,70 907			

The net revenue has increased by Rs 80 000, although the collections were less by Rs 23,000 this result was due to the working expenses on the Upper Sutlej and Indus Canals having decreased. The percentages of return for the Lower Sutlej and Chenáb Canals is fictitious, as the Capital outlay does not represent the first cost of the canals, most of which were in existence at the time of the annexation. The Indus Canals are still worked at a loss, owing to the heavy cost of the new heads and embankments which the westward encroachments of the Indus necessitates.

The return from the Shahpur Canals is lower than usual this year owing to outlay having been incurred on a feeder to the new Sahiwal Canal.

The Muzaffargarh Canals are making steady progress.

8 The cost of Working Expenses and Establishment per acre irrigated by these canals is as follows —

CANALS	COST PER ACRE IRRIGATED									
	WORKING EXPENSES					ESTABLISHMENT				
	1888-89	1887-88	1886-87	1885-86	1884-85	1888-89	1887-88	1886-87	1885-86	1884-85
	R	R	R	R	R	R	R	R	R	R
Upper Sutlej	0 86	1 15	1 46	1 49	1 30	0 33	0 41	0 54	0 76	0 40
Lower Sutlej and Chenab	1 09	1 41	1 20	0 99	0 92	0 29	0 34	0 27	0 21	0 20
Indus	1 27	1 64	1 39	1 37	1 36	0 42	0 44	0 44	0 47	0 41
Shahpur	1 60	0 99	0 83	0 70	0 72					
Muzaffargarh	0 71	0 69	0 55	0 63	0 73	0 15	0 16	0 13	0 15	0 18

On the Shahpur Canals there is no regular establishment kept up, and the only charges made under this head are for Direction and Accounts.

With the exception of the Shahpur Canals the rates for working expenses are generally lower than last year, as are also the rates for establishment.

The cost of working of the Muzaffargarh Canals compares favourably with that of the other canals

9 The mileage of channels sanctioned and completed at the end of 1888-89 is given in the following table —

CANALS		MILEAGE OF CANALS		MILEAGE OF DISTRIBUTARIES		Mileage available for Navigation
		Sanctioned	Completed	Sanctioned	Completed	
		Miles	Miles	Miles	Miles	Miles
PERENNIAL	Swat River	22	22	121	116	
	Western Jumna	279	279	906	897	243
	Bári Doáb	362	362	1 058	1 045	
	Sirhind	319	319	2 468	2 373	142
	{ British Native States	223	223	1 939	1 939	46
INUNDATION	Lower Sohág and Pára	95	95	41	41	
	Sidhnai	37	37	112	112	
	Chenáb	117	62	240	163	
	Upper Sutlej	221	219	109	109	
	Lower Sutlej and Chenáb	749	749	19	19	
	Indus	718	718			
	Shahpur	104	104	27	27	
	Muzaffargarh	779	779	401	401	
TOTAL		3 802	3 715	5 502	5 303	385
{ British Native States		223	223	1,939	1 939	46

The mileage of the Western Jumna Canal has been reduced from 366 to 279 miles by the transfer of the Butana, Bahadra, and Darba Branches of the Hānsi Branch to their proper head of Distributaries, and by the addition of a mile at the tail of the Delhi Branch which had originally been omitted

The mileage of the Bári Doáb Canal has been increased from 354 to 362 miles by including the Dinanagar Navigation Channel

The Sirsa Branch of the Western Jumna Canal, and the Koranga Canal of the Sidhnai system, which were sanctioned during the year, will appear in next year's return

10 The areas irrigated by canals during the past five years are shown in the following statement —

YEAR	PERENNIAL CANALS			INUNDATION CANALS			TOTAL		
	Kharif	Rabi	Total	Kharif	Rabi	Total	Kharif	Rabi	Total
	Acres	Acres	Acres	Acres	Acres	Acres	Acres	Acres	Acres
1884-85	345 869	346 203	692 072	522,474	399 742	922 216	868 343	745 945	1 614 288
1885-86	368 574	57,034	925 608	501 939	360 020	861 959	870 513	917 054	1 787 567
1886-87	351 472	659 589	1 011 061	536,301	403 278	939 579	887 773	1 062 867	1 950 640
1887-88	543 030	655,907	1 198 937	578,216	472 928	1 051 144	1 221 246	1 128 835	2 350,081
1888-89	554,466	840 122	1,394 588	683,481	536 061	1 219 542	1 237 947	1 376 183	2,614,130

The figures for 1888-89 are very satisfactory the increase in the irrigated area during the five-year period is one million of acres, of which seven hundred thousand acres belong to the perennial canals the area on the perennial canals has rather more than doubled itself during the same period

11 The areas of the principal crops irrigated during the last five years is as follows —

CROPS	1888-89	1887-88	1886-87	1885-86	1884-85
	Acres	Acres	Acres	Acres	Acres
Sugarcane	71,561	83,691	59,104	58,398	69,610
Rice	165,837	158,837	146,777	147,529	147,401
Jowár	171,939	189,839	151 525	152,756	159,041
Maize	122,392	80,876	36,961	39,994	18,606
Wheat	935 510	783,189	747,514	649,442	533,838
Cotton	215,688	223,470	212,779	196,852	186,549

The decrease in the area under sugar cane occurs on the Western Jumna Canal, where the area for 1887 88 was unusually high

There is also a slight falling off in the areas under jowár and cotton

The rice area has risen slightly, and there are large increases under maize and wheat. The area under maize on the Sirhind Canal continues to increase steadily notwithstanding the comparatively high water rate levied on it, and it appears likely to become a staple crop on the Chenáb Canal also the only other canals in which considerable areas of maize are irrigated are the Bári Doáb and the Swát River

12 The value of crops irrigated by canals during the year under review is estimated at Rs 7,51,97 7/20 against Rs 6,84,66,306 in 1887 88

The value of crops irrigated by the perennial canals averages Rs 15 per acre, while the average water rate assessed, including owner's and water advance rates, was only Rs 1 per acre, or one tenth of the value of the crop raised

13 The Rávi and Sutlej Rivers afforded better supplies during the Rábi season than they did in 1887 88, but the supply of the Rávi was still very far below the requirements of the Bári Doáb Canal for Rábi crops

The flood which occurred in the Jumna on the 20th September 1888 was the highest which has yet passed over the Tajawála Weir, but it did not cause any serious damage to the works

On the same date a somewhat heavy flood passed down to Sutlej, and caused considerable damage to the Rupal Weir owing to the weir shutters not having been dropped in time

The torrents crossing the main line of the Sirhind Canal were in unusually heavy flood at the same time, especially the Siswan, where the water nearly topped the side walls of the superpassage

On the Bári Doáb Canal the training works on the Chakkí torrent at Dhangu sustained considerable damage

14 In the Kharif season the rainfall to the east of the Sutlej was about normal and, with the exception of the storm which passed up from Delhi to the Himalayas in the third week of September, fairly well distributed. To the west of the Sutlej the rains ceased at the end of August

In the Rábi season there was no rain of any consequence till quite the end of January, but the rainfall at that time and during February was both general and heavy

15 The duty, or area irrigated per cubic foot of water entering the canal, on the perennial canals is shown in the following table for the last five years —

CANAL	AREA IRRIGATED PER CUBIC FOOT									
	1884 85		1885-86		1886 87		1887-88.		1888 89	
	Kharif	Rabi	Kharif	Rabi	Kharif	Rabi	Kharif	Rabi	Kharif	Rabi
Swat River				152	62	188	84	145	61	158
Western Jumna	94	81	86	70	66	110	90	32	69	72
Bári Doáb	48	115	59	140	69	123	61	123	62	139
Sirhind			57	126	46	88	57	107	61	119

The duty on the Western Jumna Canal is lower than it should be in both seasons owing to the supply being in excess of requirements, but an improvement in the duty of this canal may be confidently looked for when the Sirsa Branch is opened for irrigation

The Bári Doáb and the Sirhind Canals show an improvement in both seasons, and the Swát River Canal an improvement in the Rábi the falling off in the duty on the last named canal in the Kharif may be ascribed to the larger area of rice irrigated

16 The Miscellaneous Receipts for the last five years are as follows —

YEAR	Miscellaneous Receipts
	<i>R</i>
1884 85	2,08 141
1885 86	2,73 568
1886 87	2 28 470
1887 88	3 13 700
1888 89	3,47,921

The increase over 1887 88 is mainly due to larger receipts under water power

17 The Western Jumna and Sirhind Canals are the only ones which are navigable, and the receipts and charges connected with navigation on them during the last three years are shown in the following table —

YEAR	WESTERN JUMNA			SIRHIND			TOTAL		
	Receipts	Charges	Profit or Loss	Receipts	Charges	Profit or Loss	Receipts	Charges	Profit or Loss
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
1886-87	19,473	5 216	+ 14 257	8 789	21 803	— 13 014	28 262	27 019	+ 1 243
1887 88	39 474	9,101	+ 30 373	12 105	18 803	— 6 698	51 579	27 904	+ 23 675
1888-89	44 658	7,405	+ 37 253	11 288	13 894	— 2 606	55,946	21 299	+ 31,647

The figures for the Sirhind Canal include both "Imperial" and "Contributions" The bulk of the receipts belongs to the raft traffic, the tolls from boats only amounting to about Rs. 5,000 per annum the raft traffic is being carefully watched, and steps are being taken to encourage it as far as possible by judicious alterations in the rates

18 The working of the Native States Branches of the Sirhind Canal has been reviewed in paras 127 to 133 of the Chief Engineer's Report As might be expected, the progress has not been nearly so rapid as on the British Branches, nor has the same duty been got out of the water, but the following table shows that the irrigated area is steadily rising and there is every reason to hope that, with the aid of the Engineer Officers who have been lent to the Patiala State, still better results will be shown in the future —

YEAR	AREAS IRRIGATED FROM THE NATIVE STATES BRANCHES											
	PATIALA			NABIA			JHIND			TOTAL		
	Kharif	Rabi	Total	Kharif	Rabi	Total	Kharif	Rabi	Total	Kharif	Rabi	Total
	Acres	Acres	Acres	Acres	Acres	Acres	Acres	Acres	Acres	Acres	Acres	Acres
1886-87	5 651	42 26	47 920	701	5 895	6 590	1 802	7 396	9 288	8 247	55 560	63 807
1887 88	27 032	50 94	77 931	3 829	5 105	8 933	3 756	5 871	9 62	34 610	61 92	97 541
1888-89	39 440	82,46	121 901	2 880	5 107	7 987	5,447	4 899	10 346	47 767	92 467	140,234

The value of crops irrigated by the Native States Branches is estimated at Rs. 37,71,433

19 The project for the Sirsa Branch of the Western Jumna was sanctioned during the year, but work was not actually started as the alignment had to be laid down The project for the Jhelum Canal was also sanctioned, and the first forty miles of the main line were marked out on the ground but it was subsequently agreed that preference should be given to the completion of the Chenab Canal with permanent head works, the estimates for this latter work were in a forward state by the end of the year

Estimates were submitted during the year for three small canals from the Ravi River in connection with the weir at the head of the Sidhna Canal, and towards the close of the year permission was accorded by the Government of India to proceed with one of them, the Koranga Canal

Surveys for inundation canals from both banks of the Chenáb River in the Shahpur and Jhang Districts were practically completed during the year, also surveys for the extension of the Swát River Canal across the Kalpani Nadi into the Utman Bulak country and for the extension of District Canals near Peshawar

so The Lieutenant Governor is glad to be again able to heartily congratulate Colonel Home and the Officers of the Irrigation Department on the results achieved

The revenue depending on the canals classed as Minor Works, which are all Inundation Canals, is almost all fixed revenue, so that there is no room for great variations in collections, but with the exception of the Indus Canals, which are difficult to maintain, these canals are working well, and the increase of net revenue due to decrease of working expenses is satisfactory

In respect to the canals shown as Major Works, which class includes all the Perennial Canals, the returns show an increase of eight lakhs in revenue assessed and of more than three and a half lakhs in collections. Almost all these canals again show an improvement this year, and in the case of the two which do not, the causes were of a temporary and unavoidable nature. The growth of irrigation by the canals of all kinds is indicated in a marked way by the further great rise of 67 lakhs in the year's estimates of value of canal irrigated crops, and the increase of produce which this implies in a country like the Punjab will be recognised when it is remembered that with our rainfalls in some districts no cultivation, and in many others nothing but a precarious growth of the poorer crops are possible without irrigation

The complete final success of the Bári Doáb Canal, the very promising start made by the Sirhind Canal, and the immediate full development of the Swát and Sidhnaí Canals, are, in such a country, with its large rivers commanding huge areas of arid waste, facts of the highest importance. They show that we can find room for the growth of the population and can improve the country immensely with benefit alike to the people and to the revenues of the State

By order of the Hon'ble the Lieutenant Governor,

F J HOME, *Lieut Colonel, R E,*
Offg Joint Secretary to Government, Punjab
P W Dept Irrigation Branch

GOVERNMENT OF INDIA
PUBLIC WORKS DEPARTMENT
CIVIL WORKS

Irrigation

ADMINISTRATION REPORT OF IRRIGATION WORKS IN THE MADRAS PRESIDENCY FOR 1888-89

No. 41 I Dated Calcutta the 1st March 1890

RESOLUTION—By the Government of India, Public Works Department

Read—

Administration Report of Irrigation Works in the Madras Presidency for 1888-89

OBSERVATIONS—The number of works in each class for which Capital and Revenue Accounts are kept, excluding those under investigation only, remains the same as for the previous year. The Capital expenditure on the three classes, during and up to the end of the year, is shown in the following statement—

	Num b r o f W o r k s	DURING THE YEAR 1888-89							Total direct and indirect cost of 1888-89
		Work	Establi sh ment	T o t a l P r i n t	S p e n d i n g	T o t a l d i r e c t l a r g e s	I n d i r e c t h a r g e s	T o t a l d i r e c t a n d i n d i r e c t h a r g e	
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Major Works									
Protective Works	1	2,12,822	40,351	7,551		2,60,724	38,608	2,99,332	12,79,122
Productive Works	9	9,45,630	2,09,496	2,23,758	—983	13,77,901	64,979	14,42,880	5,31,54,878
Minor Works and Navigation									
Works for which complete Capital and Revenue Accounts are made up	5	2,15,814	52,588	—3,751		2,94,651	15,271	3,09,922	1,20,55,131
Total	15	14,04,266	3,02,435	2,27,558	—983	19,33,276	1,18,858	2,05,214	6,34,89,131

2 The expenditure on Major Works was principally confined to the Rushikulya project, the Kistna Delta System and the Periyar project. In the first of these, progress was made with the dam for the Russellkonda Reservoir. In the Kistna Delta the widening of the Masulipatam and Bank Canal was proceeded with. In the Periyar project the expenditure was considerably less than the grant, work being delayed by repeated accidents to the ring bunds and to a portion of the temporary dam being washed away. The principal outlay was incurred on preliminary operations. In the case of the minor works for which Capital Accounts are kept the principal outlay was on the Buckingham Canal, for which no grant from Protective Works was available.

8 The following table shows the revenue and working expenses, excluding the interest charges, of the 18 Major and Minor Works in operation, as recorded in Statement II of the report —

	Capital outlay	GROSS REVENUE RECEIVED IN 1888-89			WORKING EXPENSES			Net actual Revenue	Deduction—Receipts and charges on account of old irrigation	Net Revenue attributable to outlay of Government Capital	Percent of return
		Irrigation Revenue.	Miscellaneous Receipts	Total	Direct.	Indirect	Total				
Major Works	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Godavari	1 26,40 748	21 68 816	1 06 645	22 75 461	6,32 721	35,292	6 68 013	16 07 448	99 210	15 08 238	11.9
Kistna	89 71 944	15 70 020	46 687	16 16 687	4 02 574	19 1,8	4 21 752	11 94 905	66 757	11 28 148	12.5
Pen ier	18 53 713	2 29 387	372	2 29 759	47 686	976	48,612	1 81 147	86 411	94,738	5.1
S ngam	35 71 886	2 20 011	1 117	2 21 428	70 715	1 095	72 410	1 49 018	1 05 590	43 428	1.2
K rudi	2,16,42 645	76,377	5 189	81 546	1 46 845	4,232	1 51 097	—69 551	—	—69 551	—
Barur	8 65 631	3 56	56	3 621	1 416	40	1 456	2 165	2 172	—7	—
Chauvery	17 79 474	33 42 120	6 914	33 49 034	3 89 581	6 880	3 96 461	29 52 573	20 68 065	8,84,508	49.7
Sri vaikantham	14,61 541	1 84 491	1 076	1 85 567	35 779	1 193	36 972	1 48 595	66 605	81 990	5.6
Total for 1888 89	5 22 77 587	77 94,787	1 68 286	79 03 073	17 27,287	69 486	17 96 773	61 66 300	24,94 810	36 71 490	7.0
Total for 1887 88	5 14,37 609	71 41 648	1 86 532	73 28 180	16 08 114	62 761	16 70,875	56 57 305	24 47 751	32 09 554	6.2
Minor Works											
Chemt rambakam	7 36 589	57 398	179	57 577	6 585	—57	6 528	51 049	9 347	41 702	5.6
Palur	18 54 206	3 63 778	1 357	2 65 135	72 755	1 632	74 387	1 90 748	1 21 450	69 298	3.7
Chaudrui	4 44 876	12 186	166	12 362	16 489	417	16 856	—4 504	3 215	—7 719	—
Madras water supply	17 54,045	22 195	11 811	34 006	14,016	380	14 376	19 630	5 793	13 837	0.7
Buckingham	72 65 415		72 214	72,214	1 28,849	4,010	1 27 659	—55 445		—55 445	—
Total for 1888 89	1,20 55 131	3 55 557	85 727	4,41 284	2 33 444	6 362	2 39 806	2 01 478	1 39 805	61 678	0.6
Total for 1887 88	1 17 45 209	3 26 547	77 967	4,04 514	2 42 893	6 591	2 49 492	1 55 022	1 36 032	18 990	0.5

Of these the Kistna system is still incomplete, and the Sangam system is not yet in full working order. The poor returns on account of the Madras water-supply project are partly due to only Rs 11,655 having been received by Government on account of the water supplied to the Municipality of Madras. Nothing is said in the report as to the quantity of water supplied, or the rate paid for it, and information on this point is requested. The working of the Karnul Canal resulted in a deficit of Rs 69 551, the area irrigated shows an increase of 20,566 acres over the previous year. This was partly due to scanty rainfall, which also led to a reduction of half the water rate on dry crops. Moreover, liberal concessions were made to cultivators willing to take up blocks of waste land under this canal, water being given free of charge for 5 years and at half rates for 5 years, and 4,459 acres have been so occupied. The result was that the average rate per acre paid on the whole irrigated area fell from Rs 3 19 to Rs 2 59. The Buckingham Canal is responsible for more than half the outlay on minor works, and its revenue does not meet its working expenses.

4 In the statements attached to the report (I C to IV C) on the revenue side of the account the share of the receipts due to the old irrigation, and on the expenditure side the old maintenance charges have been excluded. These have again been calculated in the complicated manner which was commented upon in the review of the previous year's report. In letter No 184 I of 14th September 1889, the Government of India invited the attention of the Government of Madras to the expediency of crystallizing these old receipts and charges, and suggested figures based on a five years average at which they might be finally fixed. In reply to this request the Government of Madras has intimated (letter No 495 I of 12th October 1889) that the question is now under consideration, but that the proposals made cannot be finally adopted until the accounts for the current official year are dealt with. The system of calculating the revenue due to irrigation in the Madras Presidency is exceedingly complicated, and is unlike that which obtains in any other part of India, and it is therefore eminently desirable that

any measure tending to simplify the system and to shew correctly the great service rendered by the irrigation works to the country, should be introduced without delay. The figures in para 3 are worked out on this simplified system. The share of receipts due to the old irrigation in the year under review was Rs 80,26,526, and the old maintenance charges were Rs 8,91,911.

5 In the statement in para 3 the Miscellaneous receipts are those realised in the Public Works Department, principally on account of navigation. The irrigation receipts are those realised in the Revenue Department, the details of which are as follows for the 13 Major and Minor Works in operation —

	Rs
Share of Land Revenue due to Irrigation	74,19,623
Share of enhanced Land Revenue	4,83,131
Outstandings paid during year	2,48,590
Grand Total	81,50,344

The manner in which the irrigation revenue is calculated was explained in para 6 of last year's review. The above figures do not include the deduction of 5 per cent on the revenue on account of collection charges in the Civil Department, which amounted to Rs 2,46,196.

6 In the following statement the true irrigation receipts are compared with the area effectively irrigated for first and second crop as shown in the detailed canal reports. The corresponding figures for the previous year are also given for purposes of comparison —

	REVENUE DERIVED FROM IRRIGATED LANDS		AREA IRRIGATED		RATE PER ACRE	
	1888-89	1887-88	1888-89	1887-88	1888-89	1887-88
	Rs	Rs	Acres	Acres	Rs	Rs
Godavari	21,65,816	20,59,625	651,619	604,696	33	33
Kistna	15,70,020	14,67,933	416,205	347,505	37	38
Pennér	2,29,387	2,55,901	59,654	64,987	38	39
Sangam	2,20,011	2,06,786	55,934	51,893	39	39
Karnul	76,377	56,284	34,999	21,927	22	25
Barur	3,565	2,100	1,044	492	26	42
Cauvery	33,42,120	29,06,773	1,007,136	937,634	33	31
Srivaikuntham	1,84,491	1,86,791	40,420	40,632	45	45
Total Productive Works	77,94,787	71,41,648	2,267,314	2,113,766	34	33
Chembrambakam	57,498	44,868	19,416	16,186	29	30
Palar	2,63,778	2,47,673	97,023	91,479	27	27
Pelandorai	12,186	9,741	4,529	3,765	26	25
Madras	22,195	20,265	10,251	9,235	21	21
Total Minor	3,55,557	3,26,547	131,219	120,663	27	27
GRAND TOTAL	81,50,344	74,68,195	2,398,533	2,234,429	34	33

7 A large amount of concealed cultivation was brought to light in the Kistna Delta, and the Madras Government is requested to state whether any measures have been adopted to ensure the detection of similar frauds in other districts and to prevent their repetition. It should also be stated when the new figures of the revenue survey of the Cauvery Delta are likely to be available for the purpose of checking the irrigated area.

8 A noticeable feature in the report is the prevalence of much higher rates on the Srivaikuntham irrigation than anywhere else. The figures are as follows —

	Srivaikuntham	Cauvery	Barur	Sangam	Pennér	Kistna	Godavari
	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1st crop	5.79	3.00	3.43	3.93	3.56	3.39	3.13
2nd "	3.06	2.29	0.96	2.58	2.66	2.08	2.57

Under the Srivaikuntham also the area of second-crop irrigation bears a much higher proportion to first crop irrigation than elsewhere, the figures being of first crop 21,506 acres, and of second crop 18,914 acres. It is understood that in the Southern Districts of Madras the first crop or Kar is a short one, lasting from May or June to August, while the second crop (Peshanum or Shambu) lasts from August to December, and is the more valuable of the two. In the northern districts, on the other hand, the first crop is a long crop, remaining five or six months in the ground and much the more valuable of the two. Under these circumstances the question suggests itself whether the irrigation rates quoted above bear the relation they should bear to the value of the crop raised, and whether the first crop rates in the northern districts could not bear enhancement. The Governor General in Council will be glad to learn the views of the Government of Madras on this suggestion.

9 The Miscellaneous receipts comprise the following items —

	1888 89 Rs	1887 88. Rs
Navigation	1,96,977	2,01,546
Plantation	18,634	7,549
Miscellaneous	47,777	53,958
Less refunds	—1,875	—1,624
	<u>2,51,013</u>	<u>2,64,499</u>

The navigation receipts were divided as follows among the different canals —

	Length of navigable channel	Receipts	Expenditure	Value of goods	Ton mileage
	Miles	Rs	Rs	Rs	
Godavari	481	93,271	74,788	1,80,82,324	102,45,080
Kistna	281	31,691	57,820	1,42,57,018	113,86,909
Karnul	190	1,067	96,661	3,33,325	135,86,333
Buckingham	282	70,948	92,431	1,60,17,344	
Total	1,214	1,96,977	2,56,709	4,86,84,041	352,18,322
Corresponding figures of previous year	1,189	2,04,546	2,54,614	5,22,57,200	409,64,410

Navigation was carried on at a loss on all canals except the Godavari. The Godavari, Kistna and Buckingham Canals are worked as one system for navigation purposes, one license giving the right to navigate on all three.

The Madras Government is invited to consider whether in view of the annually recurring loss on navigation, the license fees might not with propriety be raised.

10 The following statement shows the details of the true working expenses of the major works and of the minor works for which Capital and Revenue Accounts are kept without deducting "old maintenance charges." The figures are taken from columns 12 to 27 of Statement I C added to those in the table on pages 66-67.

	Productive Work	Minor Works	Total
	Rs	Rs	Rs
Establishment, Public Works Department	4,60,736	48,292	5,09,028
Establishment, collection charges by Civil Officers	4,42,939	9,996	4,52,935
Works and Repairs	7,37,744	1,71,617	9,09,361
Tools and Plant, and Miscellaneous	86,843	3,140	90,023
Indirect	74,021	6,761	80,782
Total	<u>17,98,773</u>	<u>2,99,806</u>	<u>20,98,579</u>

11 The working expenses per acre irrigated, calculated in the same way as in last year's review, are shown for each of the irrigation systems in the following table —

	Total Working Expenses	Irrigated area	Rate per acre
	Rs	Acres	Rs
Godavari	6,68,013	651,619	1 02
Kistna	4,21,752	416,205	1 01
Pennér	48,612	59,653	0 81
Sangam	72,410	55,938	1 29
Karnúl	1,51,097	34,909	4 31
Barur	1,456	1,344	1 08
Cauvery	3,96,461	1,007,136	0 39
Srivaikuntham	86,972	40,420	0 91
Total Productive Works	17,96,773	2,267,314	0 79
Chembrambakam	6,528	19,416	0 33
Palar	74,387	97,023	0 76
Pelandorai	16,856	4,529	3 72
Madras	14,376	10,251	1 40
Total Minor	1,12,147	131,219	0 85
GRAND TOTAL	19,08,920	2,398,533	0 79*
* Total for 1897-88	18,07,517	2,234,429	0 80

12 The unrealised demands at the beginning of the year consisted of one item of Rs 32,700 on account of the Karnúl Canal. At the close of the year Rs 31,576 remained unrealised on the same canal. All other demands were realised. The irrigation receipts are all for the Fashí year, which ends on June 30th.

13 The third class of works dealt with in the report are Irrigation and Navigation Works, for which neither Capital nor Revenue Accounts are kept. The irrigated area, revenue, and working expenses of this class of works are shown in the following statement —

	Area 1st and 2nd crop	Irrigation Revenue	Rate per acre.	Working Expenses	Rate per acre
	Acres.	Rs	Rs	Rs	Rs
1888-89	3,511,880	91,68,325	2 61	19,06,892	54
1887-88	3,607,321	94,74,377	2 62	17,19,698	47

The area irrigated was made up of 2,699,538 acres of first and 812,292 acres of second crop.

14 The works for which neither Capital nor Revenue Accounts are kept, irrigate, in the aggregate, a larger area and bring in a larger revenue than the important irrigation systems. The works are principally tanks, irrigating areas of from 2 or 3 to 2,000 or 3,000 acres, and the total number of them in the Madras Presidency is probably not less than 50,000. Their proper maintenance is therefore a matter of the utmost importance, and this is a measure to which much attention has been devoted during recent years.

It had long been realised that the Public Works Department was not equal to the task, either as regards the staff or the funds available, of undertaking the maintenance of this enormous number of works, the large majority of which are quite insignificant individually, though collectively they are of great importance. The old system had been to keep the tanks in repair by means of customary village labour, but with the advent of the Public Works Department this custom fell into desuetude. One of the recommendations of the Irrigation Committee of the Famine Commission of 1877-78 was (Chapter IV of Report) that the tanks in Madras should be separated into Imperial and Minor, the former being defined as including all those irrigating more than 200 acres. The Imperial tanks, it was proposed to place under the charge of the Public Works Department, and the Minor tanks under that of the villagers on the old system, the obligation to keep them in repair being rendered compulsory by legislative enactment. These recommendations were accepted, but pending their final adoption the Minor tanks were placed under the charge of the Revenue officers, funds for their repair being provided in the Provincial Public Works Department Budget. Subsequent consideration however, rendered it inadvisable to frame a law making village labour compulsory, and the ultimate proposal was to hand the Minor works over to the villagers to maintain, a payment up to a limit of 4 annas per acre of the area irrigable being made to them to cover the cost of maintenance. On the other hand, no remission was to be granted them on account of failure of supply resulting from neglect to keep the works in repair.

15 A preliminary to the adoption of this proposal was the systematic repair of the tanks, and to effect this a Tank Restoration Scheme was started in 1882. Tanks dependent on each other are placed in groups, and the requirements of each group are investigated and estimated for collectively. Executive parties follow the investigating parties and carry out the works estimated for. As the work is completed it was the intention to hand over all Minor tanks as above defined which do not require professional supervision, to the care of the villagers. There are six investigating parties, exclusive of the central office, and the same number of executive parties. The following statement shows the expenditure incurred on each —

	EXPENDITURE DURING 1888-89					Expenditure total 1888-89
	Works	Repairs	Establishment	Toile and Plant	Total	
	Rs	Rs	Rs	Rs	Rs	Rs
Execution	1,41,650	2,09,411	80,750	5,266	4,37,107	11,85,606
Investigation	34,746		96,590	984	1,31,820	7,86,404
Total	1,76,396	2,09,411	1,77,340	6,250	5,68,927	19,72,010

The catchment area of the basins entered upon by the investigating parties at the beginning of the year was 8,684 square miles, of which 7,233 had been completely investigated. These totals were increased by the end of the year to 15,516 and 12,226 square miles respectively.

16 The cost of the investigation is however, high. From the figures given on page 68 of the report for the different investigating parties, it appears that estimates to the amount of Rs. 16,85,847 had been sanctioned up to the end of the year, while estimates to the amount of Rs. 3,85,998 had been prepared and were under disposal. It has therefore cost Rs. 7,86,404 to prepare estimates to the aggregate amount of Rs. 20,22,845. The cost of preparation amounts to 39 per cent, and the Government of Madras is invited to consider whether this percentage cannot be sensibly reduced.

17 It is also a question for serious and immediate consideration whether the whole system on which the Tank Restoration Scheme is based will not have

to be modified. No mention is made of the fact in the report, but it is observed from Proceedings No 859 I of 2nd August 1889, that in the case of the Periyakulam Minor basin, which was handed over to the care of the villagers in 1858, they have refused to undertake the maintenance of the tanks on the terms offered, and the opinion of the Government of Madras is that the experiment must be abandoned. In lieu it is proposed to entrust the maintenance of Minor tanks to the Revenue Officers, the cost being met from the grant for Minor Irrigation Works, while tanks irrigating less than 15 acres are to be made over to the villagers on some special terms, which it is believed means a fixed dry assessment. A full and early report on this subject should be submitted, as it is useless to continue to spend large sums on investigating and estimating for the requirements of works which the villagers refuse to, and the Public Works Department cannot, maintain.

18 The fourth class of works dealt with in the report are Agricultural Works, which mean river embankments and conservancy. The outlay on these during the year was as follows —

	Rs
River embankments	2 61,414
„ Conservancy	1,05,240
Miscellaneous	2,030
	<hr/> 3,68 724
Figures for 1887 88	<hr/> 3 24,991

This is exclusive of the charge for Establishment and Tools and Plant.

19 Nothing is recorded in respect to the irrigating duty of water for different crops, the evaporation from tanks, or other matters of professional interest. The large irrigation systems of Madras should afford opportunities for interesting and useful investigation on these and kindred points.

20 The report was received by the Government of India on December 3rd, its general arrangement continues excellent but there are various small discrepancies in the figures relating to the year 1887 88, which do not agree in some cases with the figures entered in the report for that year. As regards these and some other minor subjects, the Government of Madras will be separately addressed.

ORDER — Ordered, that copies of this Resolution and of the Report be forwarded to the Finance and Commerce, and Revenue and Agricultural Departments for information.

Ordered also, that copies of this Resolution be forwarded to the Government of Madras for information and guidance, and that copies of the Resolution be forwarded to the Local

The Governments of Bombay Bengal the North Western
Provinces and Oudh and the Punjab.
The Chief Commissioner of the Central Provinces
The Agent to the Governor General for Rajputana

Governments and Administrations
in the Public Works Department
noted in the margin, for information.

Ordered further, that this Resolution be published in the Supplement to the *Gazette of India*, and that copies of this Resolution and of the report be forwarded to Her Majesty's Secretary of State for India.

J G FORBES, Colonel, R E,
Deputy Secy to the Govt of India

GOVERNMENT OF INDIA
REVENUE AND AGRICULTURAL DEPARTMENT
(STATISTICS)

IMPORTS OF COTTON WHEAT LINSEED AND INDIGO

Statement showing in maunds the imports of Cotton Wheat, Linseed and Indigo by rail and river into Calcutta Bombay Town and Karachi, during the month of December 1889

Articles, and whether imported.	WHEAT EXPORTED										Total
	Madras	Bombay	Sind	Bengal	N W P and Oudh	Punjab	Central Provinces	Berar	Assam	Rajputana and Central India	
Cotton, raw— Calcutta Bombay Town Karachi	Mds 2 60 813	Mds 2 60 813	Mds 15 703	Mds 8 261	Mds 1 34 064 2 40 710 114	Mds 4 6 9 28 0 1 19 818	Mds 43 930	Mds 2 39 856	Mds 306	Mds 532 50 008	Mds 1 47 842 8 70 225 35 635
TOTAL											
Wheat— Calcutta Bombay Town Karachi											
TOTAL											
Linseed— Calcutta Bombay Town Karachi											
TOTAL											
Indigo—* Calcutta											
TOTAL											
GRAND TOTAL											

* The imports of Indigo into Bombay Town and Karachi are of returned

F C BUCK
Secretary to the Government of India

DEPT OF REVENUE AND AGRICULTURE,
The 6th February 1890

SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH 8, 1890

[illegible]

DISTRICTS	WHEAT			B RLEY			RICE BEST SORT			RICE COMMON			JOWAR OR CHOUM (Sorghum vulgare)			BAJRA OR CUMBU (Pennisetum typhoides)			MARUA OR RAGI (Eleusine indica)			KANGHI OR KAKUN MILLET (Setaria italica)			GRAM CHENNA CHOLA KADALAY OR SUNDAY (Cicer arafinum)			MAIZE (Zea Mays)			ARRAR OR THUR CADIAN PEA (Cassia indica)			FIRWOOD			SALT																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
	Present	Past	fortnight	Present	Past	fortnight	Present	Past	fortnight	Present	Past	fortnight	Present	Past	fortnight	Present	Past	fortnight	Present	Past	fortnight	Present	Past	fortnight	Present	Past	fortnight	Present	Past	fortnight	Present	Past	fortnight	Present	Past	fortnight																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Chennai	18 10	8 0	21 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0	11 16	3 0	16 12	3 0

Station	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Amritsar	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Delhi	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Jaipur	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Calcutta	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Madras	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59																																									

Eight and a half pies per bundle.

+ For hooked grain

† Six pi 8 per bundle

• **Not sold.**

SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH 8, 1930

WHEAT	BARLEY		RICE BEST SORT		RICE COMMON		JOWAR OR CHOLHAM (Sorghum nigrum)		BAJRA OR CUMBU (Pennisetum typhoides)		MARUA OR RAGI (Eleusine indica)		KANGNI OR KAKUN ITALIAN MILLER (Setaria italica)		GRAM CHENNA CHOLA KADALAY OR SUNAGA (Cicer arietinum)		MAIZE (Zea Mays)		AERAR OR THUR CADIAN PEA (Cajanus indicus)		FIREWOOD		SALT	
	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight	Present fortnight	Past fortnight
	S	Ch	S	Ch	S	Ch	S	Ch	S	Ch	S	Ch	S	Ch	S	Ch	S	Ch	S	Ch	S	Ch	S	Ch
19 0	19 0	19 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0
20 0	20 0	20 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0
18 0	18 0	18 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0
17 0	17 0	17 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0
16 0	16 0	16 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0
15 0	15 0	15 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0
14 0	14 0	14 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0
13 0	13 0	13 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0
12 0	12 0	12 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0
11 0	11 0	11 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0
10 0	10 0	10 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0
9 0	9 0	9 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0
8 0	8 0	8 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0
7 0	7 0	7 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0
6 0	6 0	6 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0
5 0	5 0	5 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0
4 0	4 0	4 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0
3 0	3 0	3 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0
2 0	2 0	2 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0
1 0	1 0	1 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0	25 0
0 0	0 0	0 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0	20 0

Distances.

Produce—
Sunder—
Hissar
Ferozepore
Montgomery

Central—
Gurgaon
Delhi
Rohtak
Karnal
Lahore

Sub-montane—
Umballa
Ludhiana
Jullundur
Hoshiarpur
Gurdaspur
Amritsar

Bills—
Simla
Kangra

North-western—
Sialkot
Gujranwala
Gairat
Islam
Rawalpindi
Hazara
Peshawar
Kohat

Western—
Shalpur
Bang
Mooltan
Bannu
D. L. Khan
Muzaffargarh
D. G. Khan

Mad and Beluchistan—
Karachi
Hyderabad (Gida Bandar)
Tina and Picher (Umar Kot)
Sukkur
Mandora
Upper Sind Frontier
S. S. S.

SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH 8, 1890

Laliba (Alibag)	9 0	9 0	20 10	15 9	7 4	7 4	8 0	8 8	16 7	17 6	13 12	3 13	11 0	11 0	22 0	19 7	6 8	6 8	105 0	102 0	12 6	12 6
Bombay	10 15	10 6	20 10	15 9	7 4	7 4	10 11	11 1	16 7	17 6	13 12	3 13	11 0	11 0	22 0	19 7	8 12	8 4	67 1	67 1	11 3	11 3
Tanna (Salsito)	8 14	8 14			7 4	7 4	8 3	8 3									9 4	9 4	80 0	80 0	12 4	12 4
Dacca--																						
Dharrwar (Hubb)	16 13	15 5	16 0	15 0	1 1	11 1	14 13	12 5	23 6	27 0	21 5	21 4	1 15	10 5			11 3	18 8	91 0	91 0	9 8	9 8
Baham	17 0	16 8			13 8	2 14	14 0	13 0	21 0	21 0	20 0	20 0	15 0	13 0			13 0	12 8	71 0	71 0	13 8	13 8
Bahra	9 6	9 6			8 14	8 14	10 0	10 0	14 0	14 1	12 15	12 15	16 0	16 0	17 13	17 13	9 10	9 10	116 8	116 8	12 6	12 6
Sholaps	15 7	15 7			9 8	9 8	9 15	9 15	20 4	9 3	22 1	2 9	16 0	15 1			13 12	13 12	80 0	80 0	11 4	11 4
Wajpur	14 10	14 3			7 3	7 3	11 5	9 2	17 9	18 0	20 1	18 10	14 0	0 9			11 12	10 10	80 0	80 0	9 12	9 12
Pona (City)	11 8	11 8	3 10	13 10	9 3	9 3	9 13	9 13	15 4	15 4	13 6	13 6	13 6	12 10			15 10	15 10	60 13	60 13	11 7	10 2
Kandah--																						
Almednagar	13 6	12 14			8 0	7 6	9 8	9 1	18 5	17 8	17 8	17 5	18 8	14 2			20 13	18 6	84 9	84 9	11 6	11 6
Nash	15 8	15 1			10 8	10 8	12 0	1 0	2 10	22 0	18 5	18 5	15 13	13 0			12 5	12 15	106 11	106 11	12 2	13 8
Khandesh (Dhela)	12 14	12 4			7 8	7 8	9 6	9 6	20 10	20 10	16 14	16 14	12 10	12 10					106 0	106 0	11 6	11 6
Gawrat--																						
Serat	11 0	11 0	3 0	13 0	6 0	6 0	8 0	8 0	16 0	16 0	16 0	15 0	12 0	12 0			14 0	13 0	95 0	95 0	13 0	13 0
Broach	10 8	10 8			7 12	7 12	10 0	0 0	18 0	18 0	13 4	13 4	10 8	10 8			13 4	13 4	100 0	100 0	12 12	12 12
Kara	9 11	9 11	25 0	24 0	7 8	7 8	10 0	10 0	16 9	16 8	6 9	6 8	1 4	1 4			19 0	19 0	94 0	94 0	12 8	13 5
Baroda Camp (Sada Ba a)	12 0	9 14	11 4	13 2	6 0	6 0	8 0	8 0	18 0	18 0	18 0	18 0	18 8	18 8			11 4	10 41	80 0	80 0	10 31	10 31
Almedabad (Daskroh)	12 0	2 0	20 0	20 0	6 0	6 0	8 0	8 0	18 0	18 0	18 0	18 0	16 0	16 0			9 8	9 8	80 0	80 0	13 8	13 8
Panch Mithals (Gorh a)	1 2	11 2			9 2	9 2	0 4	0 4	7 4	17 4	8 2	18 2	16 0	16 0			9 4	9 4	160 0	160 0	13 8	13 8
Deesa Canton u nt	14 0	14 9	16 0	16 0	6 0	6 0	8 0	8 0	10 0	10 0	16 0	16 0	16 0	16 0			11 0	11 0	150 0	150 0	11 8	11 8
Kajkot--																						
Rajkot	15 4	14 8			6 0	6 0	8 0	8 0	7 12	16 8	14 12	14 8	6 12	15 12			7 0	7 0	80 0	80 0	40 0	40 0
Central Provinces--																						
Western--																						
Nimar	5 1	15 1			6 12	6 12	1 7	11 7	24 3	24 13			13 8	3 8			10 1	9 4	120 0	120 0	10 3	10 13
Khandera Asurga h Cant	14 0	14 0			8 4	8 4	9 8	9 8	23 0	23 3	21 0	20 14	13 8	3 8			10 8	10 7	160 0	160 0	8 0	8 0
Hoshangabad	14 8	14 8			9 0	9 0	10 8	10 8	22 0	22 0			9 8	8 0			13 8	13 8	140 0	140 0	9 0	9 0
Betul	16 2	16 2			1 1	1 1	1 1	1 1	9 3	19 3			15 9	15 0			9 12	9 1	320 0	320 0	7 9	7 9
Chidwara	13 13	6 14			8 0	8 0	12 5	13 5	24 0	24 0			15 5	15 3			10 4	9 0	150 0	150 0	9 0	9 0
Nagpur	15 10	16 4			8 2	7 8	9 6	9 6	21 4	21 4	4 4		16 0	16 4			3 12	14 1	110 0	110 0	9 13	9 13
Wardha	17 2	17 2			10 0	0 0	11 7	11 7	24 0	24 0			16 0	16 0			10 0	10 0	120 0	120 0	10 11	10 11
Central--																						
Nanangapur	15 2	15 3			11 11	9 3	13 13	13 3	20 8				20 5	9 3			13 10	13 10	120 0	120 0	9 2	9 2
Sangor	16 12	16 12			10 0	10 0	10 10	10 10	24 0	25 5			19 3	9 6			10 8	10 8	180 0	180 0	9 10	9 10
Danoh	17 2	17 2			12 5	12 5	13 5	13 5	21 5	21 5			24 0	24 0			10 1	10 11	200 0	200 0	9 2	9 2
Jabalpore	17 0	16 0			9 8	9 4	1 8	11 8	22 8				2 0	8 0			13 0	12 2	120 0	120 0	9 0	9 0
Mandla	17 0	17 0			13 0	13 0	18 0	18 0					6 0	6 0			13 0	13 0	180 0	180 0	9 0	9 0
Seoni	7 15	16 9			9 12	9 12	13 9	13 9					9 3	16 13			12 13	12 3	200 0	200 0	9 2	9 2
Bilghat	15 12	5 12			13 2	13 2	17 14	17 14					15 8	19 3			12 8	12 8	192 0	192 0	9 0	9 0
Bhandara	16 4	6 4			13 2	13 2	13 4	12 8					15 8	19 3			14 6	14 6	200 0	200 0	9 2	9 2
Chanda	1 7	17 3			13 8	12 3	20 0	20 3					15 8	19 3			14 6	14 6	6 5 0	6 5 0	10 0	8 2
Eastern--																						
Haspur	21 5	21 5			16 15	12 5	21 10	21 10					2 13	0			18 11	6 8	80 0	80 0	8 0	8 0
Raipur	21 14	20 3			10 6	10 6	4 13	4 3					6 0	0 0			13 8	13 3	80 0	80 0	9 7	9 7
Sambalpo	15 12	15 0			13 10	13 2	21 0	21 0					0 8	10 0			13 0	13 0	160 0	160 0	8 5	8 5
Berar--																						
Buldana	16 0	17 0			7 0	7 0	9 0	10 0	23 0	23 0	18 0	18 0	13 0	13 0			10 0	0 0			10 0	10 0
Basm	18 2	16 13			8 1	8 1	10 5	10 5	23 0	26 0	24 0	24 0	6 6	18 1			12 0	14 2			9 10	9 8
Akola	16 0	16 0			6 0	6 0	8 0	8 0	21 0	21 0	16 0	16 0	6 0	16 0			16 0	16 0			10 8	10 8
Ellichpur	14 8	14 8			7 0	7 0	7 8	7 8	19 8	20 0	14 0	14 0	3 8	13 4			6 0	16 0			9 8	9 8
Amroha	14 12	15 0			6 12	7 0	8 0	8 0	21 4	21 3	5 12	16 0	15 0	15 3			13 0	3 0			9 0	9 0
Wan	16 0	16 0			8 0	8 0	10 8	10 8	23 12	26 0			10 0	18 0			20 0	24 0			10 0	10 8
Nizam s Territories--																						
Secunderabad	12 15	12 11			6 10	6 12	9 9	9 7	16 12	16 5			15 15	15 8			20 1	18 13	120 0	120 0	9 2	9 4
Bolarum	12 14	15 7			7 12	7 12	9 0	9 0	21 14	23 2			9 14	19 14					116 14	116 14	9 0	9 0
Chadarghat	10 8	10 8			8 0	8 4	10 10	10 8	20 0	18 8			17 0	0 8					1 00 0	1 00 0	9 0	9 0

[illegible]

GOVERNMENT OF INDIA
REVENUE AND AGRICULTURAL DEPARTMENT

INDUSTRIAL AND MANUFACTURING EXHIBITION TO BE OPENED IN
JAMAICA, JANUARY 1891

Extract from the Proceedings of the Government of India, Revenue and Agricultural Department (Museums and Exhibitions),—No 239, dated Calcutta, the 5th March 1890

The following papers received from Her Majesty's Secretary of State for India relative to an Exhibition to be held in Jamaica in the year 1891 are published for general information —

Industrial and Manufacturing Exhibition to be opened in Jamaica January 1891

COMMITTEE IN UNITED KINGDOM

Honorary President

The Right Hon the LORD KNUITSFORD, G C M G , &c , &c

Chairman

C WASHINGTON EVES Esq , F R G S

Committee

HIS GRACE THE DUKE OF ST ALBANS
SIR HENRY BARKLY, G C M G K C B
SIR FRIDERIC YOUNG, K C M G
SIR EDWARD NEWTON K C M G
SIR J R SOMERS VINE, F S S
Major General J R MANN, C M G
SIR JOHN SIMON
NEVILLE LUBBOCK Esq
ALEXANDER CRUM F W I N G Esq

RICHARD M HARVEY, Esq F R G S
D MORRIS, Esq , M A , F L S
MAXWELL HALL Esq M A , F R A S
DR D PALMER ROSS F R C S E
J KENTON HAWTHORN, Esq
W C C PARK Esq
SAMUEL SHOOTRIDGE Esq
WM FAVORIT Esq B Sc , F L S
E A DE PASS, Esq

The Exhibition to be opened in January 1891 will be managed by a Commission, His Excellency the Governor being at the head. This Commission has already been constituted by a Colonial Law.

A Committee has been formed in London representing Jamaica interests in the United Kingdom, to co operate with the organizing body in Jamaica. The Committee, as at present constituted is given above the consent of Lord Knutsford to act as Honorary President being especially gratifying to all connected with the Colony. That the scheme has taken practical shape is proved by the fact that in the Colony alone over £16 000 has already been guaranteed out of a total of £20,000 required.

The Exhibition will comprise specimens of all Jamaica products. Sugar of all qualities and its allied industry of Rum manufacture. Liqueurs Cordials &c Coffee Oranges Fine Apples and Fruits of all kinds. Pimento Cacao Annatto Woods in all degrees of preparation for use, Spices, Condiments &c Fibres and fibrous Materials Cinchona Bark Oils Essential Oils, Perfumes, &c, Medicinal and Economic substances, Works of Art, Pictures, Fancy Articles and Ornamental Work, Horses Cattle and Live Stock of all kinds. The Botany and Geology of the Island will also be fully illustrated.

There will also be exhibited specimens of goods imported into Jamaica from all countries.

It is hoped that all parts of the Empire will add to the interest and completeness of this exposition by sending specimens and ornamental trophies illustrative of their productions.

The attention of Merchants and Manufacturers in the United Kingdom is especially invited. English goods find a ready market in a Colony of nearly 650 000 people. It is also desired to show the advance of science in manufacturing tropical products. The Engineering Firms and Manufacturers of Machinery are requested to give their aid by exhibiting plans, drawings models and specimens, so far as convenient, of actual machinery connected with such manufactures.

Shipowners are earnestly requested to co operate by offering to take out specimens free of freight, and all who are interested in the commerce and productive prosperity of Jamaica are desired to give their help to an undertaking which must be beneficial to the Colony and all concerned in its fortunes

As the Exhibition will be made as attractive as possible, the question of hotel accommodation for visitors from all parts of the British Empire from the Continent of Europe and the United States and South America will be considered, and details published in good time

Communications and applications for forms and regulations to be addressed as early as possible to the Chairman, 1, Fleet Court, London, E C

December 1889

Regulations for the Jamaica Exhibition, 1891

1 The Exhibition shall be one of Island Products Manufactures and Works of Art together with Exhibits of Works of Art Machinery and Industrial and Agricultural Products from Great Britain and other countries and Colonies

2 The Exhibition shall be under the management and conduct of "The Jamaica Exhibition Commissioners" under Law 33 of 1889

3 The Exhibition will be held in buildings to be erected for the purposes of the Exhibition on the grounds of "Quebec Lodge," conveniently situated on the northern boundary of the City of Kingston

4 The Exhibition shall be opened on Tuesday the 27th January 1891, and shall remain open for a period of not less than three months

5 In order to secure uniformity of action there should be in each Country or Colony a Central Committee or a single Commissioner to act on behalf of the Exhibitors Such Committee or Commissioner should perform the following functions —

- (a) Distribute the Rules and Regulations, Application forms, &c, to those likely to become Exhibitors
- (b) Receive the forms when filled up, the lists of articles for Exhibition, &c
- (c) Communicate upon all matters directly with the Secretary of the Exhibition, and forward to him, from time to time, any applications for space
- (d) When the Commissioners shall have decided how much space is available it will be the duty of the Committee or Commissioner to divide it amongst the Exhibitors of such Country or Colony

There should also be an Agent in Jamaica for each Country or Colony The same person can, of course, act for more than one Country or Colony

6 Any expenses of whatsoever nature connected with the representation of any Country or Colony, not borne by the authorities of such Country or Colony, must be defrayed by the Exhibitors themselves

7 Applications for space must be made in the printed forms prepared by the Commissioners These must be in the hands of the Secretary on or before the 1st May 1890

8 The Secretary shall before the 1st of July 1890 notify the decision of the Commissioners, and shall state what space if any has been allotted

9 The reception of articles in the Exhibition Buildings shall commence on the 1st September 1890, and no articles shall be admitted after the 1st December 1890 Space assigned and not occupied on the 1st December 1890 shall revert to the Commissioners and shall be subject to re assignment

10 All Exhibits shall be arranged under some one of the following groups —

Group I — Raw Materials

Group II — Implements for obtaining Raw Materials

Group III — Machines and Processes used in preparing and making up the Raw Materials into Finished Products

Group IV — Manufactured Goods

Group V — Education

Group VI — Fine Arts, Literature and Science

Each of these groups is divided into classes, according to the system of general classification annexed to these Regulations (Appendix) This Appendix includes for each class a summary enumeration of the objects which it will comprise.

11. All packages from places in Jamaica containing goods intended for Exhibition must have placed on them the distinctive mark *Jamaica Exhibition*, as well as the name of the Exhibitor, and must contain a detailed list of contents

12 Packages from Great Britain or other Countries or Colonies must likewise be painted on them the distinctive mark *Jamaica Exhibition*. They must be addressed to Exhibitor himself or his private Agent, if any, or to the Agent, if any, of the Country or Colony from which they are sent. They must all be marked in such a way as to distinctly show the name of the Country or Colony from whence they come, and they must contain a detailed list of contents, a duplicate copy of which should be sent by post to the Consignee.

13 Every object sent for Exhibition should be accompanied by a label stating the name and address of the Exhibitor and the number of the group to which it belongs.

14 Exhibitors outside Jamaica must provide either personally or through Agents for despatch and transmission of their goods.

15 The Agents in Jamaica of the Countries or Colonies from which the Exhibits are sent are expected to provide for the reception, unpacking and, at the close of the Exhibition, removal of the goods.

16 The Exhibits in Jamaica except in the City of Kingston shall be received by Parochial Committees in the several parishes and shall be forwarded by them to the care of Commissioners in Kingston who shall arrange them in the Exhibition and return them to Parochial Committees at the close of the Exhibition, if not otherwise disposed of. Exhibits in Kingston should be forwarded direct to the care of the Commissioners. Individual Exhibitors may, however, if they prefer that course, either personally or through their own Agents undertake the reception, unpacking, arrangement, and final removal of their goods, subject to the control of the Commissioners.

17 Exhibitors shall not be required to pay rent for the space occupied by Exhibits intended for sale during the Exhibition. Information as to the renting of space for the sale of goods may be obtained from the Secretary.

18 EXHIBITION SPACES.—The space granted to a Country or Colony within the Building is available for floor space, exclusive of passages for the public.

19 SHOW CASES.—No particular form or design is prescribed for cases, counters, platforms, &c. but they must not exceed the following heights without the special written permission of the Commissioners:—

Show cases and partitions	10 feet above floor
Counters	3 do do
Platforms	1 foot do

Such structures are to be erected by Exhibitors at their own cost.

20 Railings of a uniform height of 2 feet 6 inches above the floor level may be erected. In every instance the railings must be within the area of the space allotted.

21 The putting up of decorations and sign boards and the display of printed or written bills shall be subject to any special arrangements made by the Commissioners.

22 Cases must be unpacked as fast as received and the empty cases taken away by the Exhibitors or their Agents. No space will be reserved for empty cases.

23 No Exhibitor shall be allowed to transfer any allotment of space or to allow another than his own duly admitted Exhibits to be placed thereon, except by special permission.

24 Exhibitors should mark the selling price of articles intended for sale for the information of visitors.

25 Objects sold cannot be taken away before the close of the Exhibition without special permission. Special arrangements will be made with regard to perishable Exhibits.

26 Exhibitors of apparatus requiring the use of water, gas or steam must state on applying for admission the quantity considered necessary. Those who wish to show machinery in motion must state the rate of speed at which the machine is to be driven. The furnishing of all countershafting, pulleys, gas, water, steam &c. must be at the entire expense of the Exhibitor, but under the direct control of the Commissioners or their appointed Officer.

27 Spirits or alcohol, oil, essences, corrosive substances, and generally all substances which might spoil other articles and inconvenience the public can be received only in so many and suitable vessels of small size.

28 Percussion caps, fireworks, chemical matches and other similar objects can be received only when made in imitation and deprived of inflammable ingredients.

29 Articles that are in any way dangerous or offensive shall not be admitted into the Exhibition.

30 No article exhibited may be photographed, drawn, copied, or reproduced, in any way whatsoever, without the special sanction of the Exhibitor.

31 Awards will be made by Committees specially appointed.

32 The Commissioners will not hold themselves responsible for any loss or damage occurring to any Exhibit from any cause whatsoever, but while declining any responsibility it is the intention of the Commissioners to take such precautions as they deem necessary

33 The Commissioners reserve the right to remove the objects belonging to any Exhibitor who shall not conform to the Regulations

34 Exhibits brought into Jamaica at any port of entry will be allowed to go forward to the Exhibition Buildings, under such arrangements for supervision by the Customs Officers as may be deemed proper without examination at the port of entry, and at the close of the Exhibition will be allowed to go forward to the port from which they are to be exported. No duties will be levied upon such goods unless disposed of in Jamaica

35 Immediately after the close of the Exhibition, Exhibitors whose Exhibits are not under charge of the Commissioners shall remove their effects and complete such removal within one month. Goods remaining after the expiry of the month will be removed by order of the Commissioners and sold for expenses, or otherwise disposed of under the direction of the Commissioners

36 Each person who becomes an Exhibitor thereby acknowledges, and undertakes to keep the Rules and Regulations established for the government of the Exhibition

37 The Commissioners reserve the right to add to, alter, amend or expunge any of the foregoing Regulations

APPENDIX

System of General Classification of Exhibits

GROUP I

Raw Materials

Class 1 Raw Materials in the *Mineral Kingdom* —

- | | |
|--|--|
| <ul style="list-style-type: none"> a — Minerals b — Ores c — Phosphates and other Natural Manures | <ul style="list-style-type: none"> d — Rocks and their contained fossils e — Mineral Springs of Jamaica their analysis and value |
|--|--|

Class 2 Raw Materials in the *Vegetable Kingdom* —

- | | |
|---|--|
| <ul style="list-style-type: none"> a — <i>Foods</i> — Sugar Canes, Cereals, Root, Cacao, Kola b — <i>Fruits and Vegetables</i> — Bananas, Oranges, &c c — <i>Fibres</i> — Sisal Hemp, Manilla Hemp, Coconut, Cotton, Ramie d — <i>Timbers</i> | <ul style="list-style-type: none"> e — <i>Drugs</i> — Tobacco, Coca, Cinchona, &c f — <i>Condiments and Stimulants</i> — Coffee, Peppers, Ginger, Pimento, Rum g — <i>Dyes</i> — Logwood, Rustic Annatto h — <i>Oils</i> — Castor Oil, Coconut Oil, Essential Oils i — <i>Ornamental Plants</i> |
|---|--|

Class 3 Raw Materials in the *Animal Kingdom* —

- | | |
|---|---|
| <ul style="list-style-type: none"> a. — Cattle and Horses, Sheep, Pigs, &c b — Poultry, Birds, Fishes, Turtle, &c | <ul style="list-style-type: none"> c — Bees and Silk Worms at work d — Wool, Horn, Turtle Shell, Corals, &c |
|---|---|

GROUP II

Implements for obtaining Raw Materials

Class 4 Implements used in—

- | | |
|---|---|
| <ul style="list-style-type: none"> Mining Geology | <ul style="list-style-type: none"> Extracting Ores |
|---|---|

Class 5 Agricultural and Horticultural Implements

Class 6 Fishing Implements Guns and Hunting Equipments

GROUP III

Machines and Processes used in preparing and making up the Raw Materials into Finished Products

Class 7 In the *Mineral Kingdom* —

- | | |
|--|---|
| <ul style="list-style-type: none"> a — Potter's Wheel, &c b. — Glass blowing c — Making China, Firing, &c | <ul style="list-style-type: none"> d — Cutting and mounting Precious Stones e — Metal Work, Blacksmith's Work, &c |
|--|---|

Class 8 In the Vegetable Kingdom —

- | | |
|---|---|
| <p><i>a</i> —Sugar-machinery, curing Cacao, making Arrowroot, Tapioca, Starch, Corn Shellers and Driers</p> <p><i>b</i> —Fruit Evaporators, packing Oranges, &c</p> <p><i>c</i> —Fibre extracting, Rope-making, Mat making, Hat and Basket-making, Weaving Cotton, Paper making</p> | <p><i>d</i> —Carpentry, Cabinet-making</p> <p><i>e</i> —Making Cigars and Cigarettes</p> <p><i>f</i> —Coffee machinery, Rum distilling</p> <p><i>h</i> —Apparatus for expression and distillation of Oils</p> |
|---|---|

Class 9 In the Animal Kingdom —

- | | |
|--|---|
| <p><i>a</i> —Curing Meat and Fish</p> <p><i>b</i> —Model Dairy, making Butter</p> <p><i>c</i> —Preparing Silk and Wool, and Weaving them</p> | <p><i>d</i> —Cutting and preparing Tortoise Shell and Bones</p> |
|--|---|

GROUP IV

Manufactured Goods

Class 10 In the Mineral Kingdom —

- | | |
|--|--|
| <p><i>a</i> —Pottery, Glass, China</p> <p><i>b</i> —Jewellery</p> <p><i>c</i> —Sewing Machines, Needles and other Apparatus for making up Clothing</p> | <p><i>d</i> —Apparatus for Heating and Lighting, Metal House accessories</p> <p><i>e</i> —Steam engines, Prime Motors</p> <p><i>f</i> —Goldsmiths and Silversmiths work, Bronzes, Clocks and Watches</p> |
|--|--|

Class 11 In the Vegetable Kingdom —

- | | |
|---|--|
| <p><i>a</i> —Sugar, Chocolate, Starches, Bread and Pastry</p> <p><i>b</i> —Preserves, Dried and Crystallized Fruit</p> <p><i>c</i> —Thread, Cordage, Mats, Brushes, Paper, Textile Fabrics.</p> | <p><i>d</i> —Furniture, Wood work, Farm Buildings, Model Dwellings</p> <p><i>e</i> —Drugs</p> <p><i>f</i> —Coffee, Rum, Pepper</p> <p><i>g</i> —Dye stuffs</p> <p><i>h</i> —Oils</p> |
|---|--|

Class 12 In the Animal Kingdom —

- | | |
|---|--|
| <p><i>a</i> —Cured Meat and Fish</p> <p><i>b</i> —Dairy Produce</p> | <p><i>c</i> —Woollen and Silk Goods</p> <p><i>d</i> —Leather, Horn, Bone Goods, &c</p> |
|---|--|

Class 13 Goods made up of Materials from more than one of the Groups 1, 2 3

GROUP V

Education

Class 14 Kinder Garten Appliances

Class 15 Industrial School Appliances

Class 16 Organization, Methods, and Appliances for ordinary Education in Schools.

GROUP VI

Fine Arts, Literature and Science

Class 17 Fine Arts —

- | | |
|---|----------------------|
| <i>a</i> — Architecture | <i>c</i> — Sculpture |
| <i>b</i> — Painting, Drawing, Photography | <i>d</i> — Music |

Class 18 Literature and Accessories —

- | | |
|--|-----------------------------------|
| <i>a</i> — Books &c, on Jamaica and West Indies | <i>d</i> — Books, &c., on America |
| <i>b</i> — Books, &c, on British Isles | <i>e</i> — „ General |
| <i>c</i> — „ „ British Colonies (exclusive of <i>a</i>) | <i>f</i> — Book binding |
| | <i>g</i> — Printing |

Class 19 Science —

- | | |
|---|---|
| <i>a</i> — Maps and Charts of the West Indies | <i>b</i> — Engineering, Sanitation, Gas, Electricity, Astronomy |
| <i>a</i> — Arthropology | |

Scheme of Arrangement of Classes.

I	1	2	3
II	4	5	6
III	7	8	9
IV	10	11	12
	13		
V	14	15	16
VI	17	18	19

JAMAICA EXHIBITION, 1891

APPLICATION FOR SPACE

Name in full or name of Firm _____

Business or Profession _____

Address in full _____

General nature of goods specifying Groups in which it is proposed to exhibit (For particulars see back) _____

No of Square Feet.

Space applied for subject to Rules and Regulations _____

Signature _____

Date _____

As the allotment of space must depend upon the number of individual applications it may be found necessary to give precedence to those made at an early date. It is therefore requested that this form may be forwarded before the 1st May 1890, to

LAURENCE R FIFE Esq

Secretary Jamaica Exhibition

Kingston Jamaica

On the allotment of space being officially notified Exhibitors will be requested to furnish the necessary information for the Catalogue

Intending Exhibitors are requested to mark under the Heads set apart for the purpose the Group or Groups in which they propose to exhibit with such details as at the present date they are able to supply

Full particulars will be found under the Appendix to the GENERAL REGULATIONS SYSTEM OF GENERAL CLASSIFICATION OF EXHIBITS

GROUP I Raw Materials.	
GROUP II Implements for obtaining Raw Materials.	
GROUP III Machines and Processes used in preparing and making up the Raw Materials into Finished Products	
GROUP IV Manufactured Goods	
GROUP V Education	
GROUP VI Fine Arts, Literature and Science	

ORDERED, that the foregoing papers be published in the Supplement to the *Gazette of India* for general information, and that copies be forwarded to the Local Governments and Administration noted on the margin, with a request that the Prospectus, &c, may be published in the Local Gazette, and that such step may be taken to make it known among Merchants and Manufacturers as may be considered desirable

Madras
Bombay
Bengal
North Western Provinces and Oudh
Punjab

Central Provinces
Burma
Assam
Coorg
Hyderabad
Ajmere Merwara.

(True extract)

E C BUCK,

Secretary to the Government of India

GOVERNMENT OF INDIA
REVENUE AND AGRICULTURAL DEPARTMENT

Weather Summary for January 1890

The weather during the past month has maintained the reputation for dryness which the present cold weather season has acquired, owing to the exceptional fineness, over by far the greater part of the country of the months of October, November and December 1889. Ordinarily January is an unsettled month over a large part of Northern India and to a certain extent in Central India also. Depressions either formed over India or advancing across our frontier from countries further to the westward are generally fairly frequent incidents in this month's weather, and as a rule they are accompanied by general rain or the plains and snow on the hills. During the month under review not only has the record of storms been a singularly light one, but the storms themselves have been exceptionally feeble and the rain and snowfall resulting from them exceedingly light. On the hills to the north of Simla the snowy range during the whole of the month under review was very lightly covered, and snowfall reports subsequently received show that this deficiency is not confined to the ranges adjacent to the plains in Northern India but prevails over a very large area. The Assistant Commissioner, Kulu reported at the close of the month that the season so far had been the driest and mildest on record, and that foot passengers could still cross the passes of from 10,000 to 11,000 feet in height. The Deputy Commissioner, Kohat, reports that there was a good fall of snow in Thal on the 17th of January, but that the fall was followed by rain, so that only the Sufed Koh and the highest ranges remained white.

On the 1st of January a large high pressure area overlay North Western India, and extended southward over the west of the Central Provinces as far as the Deccan. A second area of high pressure overlay the Upper Assam valley. From these two high pressure areas readings decreased slowly in all directions and relatively low pressures were reported from Bengal and from both coasts of the Peninsula. The winds blew out from these high pressure areas with the usual anticyclonic circulation of little force and the weather was fine generally. These conditions lasted, with slight modifications, until the 20th when a fall of the barometer commenced in the north west and a depression began to appear over the Indus Valley. This depression advanced slowly north-eastward

towards the Punjab and completely broke up the high pressure area which had previously obtained there. The disturbance subsequently passed down the Gangetic plain and apparently collapsed over Bengal. It was succeeded by a rapid barometric rise which re-established the distribution formerly prevailing. This distribution lasted until the close of the month.

The only depression then of any importance during the month was that of January 20th to 25th. Over Bengal, as noticed above, pressure was abnormally low throughout the month, and within this low pressure on one or two occasions small local depressions were developed. Of these the least unimportant were those of the 6th, the 20th and the 27th, the first and second of which occasioned somewhat unsettled weather.

Depression of January 20th to 26th—On the 20th the barometer began to fall in the extreme north west, and south easterly winds appeared at one or two stations. On the 21st the wind was south easterly at Karachi, easterly at Jacobabad and southerly at Quetta where the barometer had fallen. Rain had occurred in the north west of the Punjab, but this was apparently connected with an independent disturbance occurring over the North West Himalaya. On the 21st the chart showed that the depression from Sind had advanced north eastward to the south of the Punjab. A fairly well marked cyclonic circulation of the winds prevailed around it and rain was falling on its northern side. The storm apparently travelled along a curved trajectory the southern extremities of which were over Sind in the west and Bengal in the east, and of which the most northerly point was the south of the Punjab. The abnormal depression of the barometer at its centre increased as the storm travelled eastward and rain fell on its northern side throughout. The following table gives the amount of the barometric abnormals near the centre for each day—

Date	STATION	Amount of depression	Date	STATION	Amount of depression
January 21st	Jacobabad	0.112	January 23rd	Agra	0.199"
	Hyderabad	0.078"		Allahabad	0.198"
	Mooltan	0.107"		24th Saugor Island	0.199"
,, 22nd	Jacobabad	0.162"		Calcutta	0.210"
	Hyderabad	0.108		Burdwan	0.237"
	Kurrachee	0.111"		Berhampore	0.23
	Mooltan	0.154		Purneah	0.213"
	Ludhiana	0.156"		Gya	0.230"
, 23rd	Sirsa	0.154"	25th	Dacca	0.188"
	Meerut	0.183		Jessore	0.180"
	Bareilly	0.189"			

Strong squally winds accompanied the storm centre, and dust storms, lightning and unsettled weather were reported from most parts of Northern India during its existence.

Temperature—The absence of rain on the plains and of snow on the hills has resulted in a generally high temperature throughout India—an excess which

was generally more marked at the hill stations than on the plains. As has been frequently noticed, the temperature anomalies of Northern and Southern India were of opposite signs, thus from the 1st to the 23rd the whole of the northern and central parts of India were steadily the seat of excessive temperatures, while the Peninsula was equally steadily the seat of deficient temperatures. On the 24th a wave of relative cold commenced in the north west of India, and on the following day the mean temperature all over Madras exceeded the normal average, and throughout the whole period during which this wave of cold was crossing Northern India, the mean temperature of the south of the Peninsula was abnormally high. This wave was much more severe and longer lived on the plains than on the hills, and hence during its continuance there occurred on reversal occasions that several of the ordinary relation between temperature and altitude which has so frequently been noticed, *i.e.*, the night temperatures at the level of the plains were frequently lower than those at an elevation of 7,000 feet. The following table shows the progression of temperature week by week throughout the month for each Province —

PROVINCE	DIFFERENCE OF MEAN TEMPERATURE FROM NORMAL FOR WEEK ENDING JANUARY				Difference of mean temperature from the normal for the month
	6th	13th	20th	27th	
Burma	+15	+16	+12	+20	+17
Bengal	+13	+23	+24	+17	+13
North Western Provinces	+30	+31	+37	+18	+21
Punjab	+39	+49	+31	+04	+26
Bombay	-01	+02	+06	-11	-03
Central Provinces and Berar	-01	+04	+27	-08	-01
Guzerat and Central India	+14	+33	+27	0	+14
Sind and Rajputana	+41	+61	+35	+08	+31
Madras	-14	-11	-11	+08	-06

Rain — The table at the close of the Summary shows that in three Provinces in India (*viz.*, North Bengal, Assam Cachar, and Lower Bengal) and in Lower Burma the rainfall of the month has been in excess and that in all other parts of the Indian region it has been in defect. In Lower Burma and in Assam the excess has been considerable, but in the other two Provinces it has been slight and unimportant. All over the central parts of the country, *i.e.*, from the Central Provinces westward across Rajputana to Sind and across Berar to the Konkan there has been no rain whatever throughout the month, while in Malabar, Behar and Orissa any rainfall has been insignificant. In Upper India the average rainfall was about $\frac{1}{2}$ an inch which was about 1 inch below the normal. The Carnatic received very nearly the average amount, but in Ceylon the rainfall was as deficient as in any part of India where any rain was received.

The following table gives complete data and shows the actual average rainfall and the normal rainfall of the month of the twenty one districts into which

the country is divided so far as it is indicated by the telegraphic reports of a few stations in each district —

DISTRICTS	Number of Stations	Normal average rainfall in January	Actual average rainfall in January 1890	Difference from the average in January 1890
Punjab West	7	1 50	0 60	—0 90
„ East	4	1 64	0 60	—1 04
North Western Provinces, Trans Gangetic	7	1 39	0 27	—1 12
North Western Provinces, Cis Gangetic	3	0 69	0	—0 69
Behar	2	0 55	0 02	—0 53
North Bengal	3	0 36	0 45	+0 09
Assam—Cachar	3	0 82	1 76	+0 94
Lower Bengal and Chutia Nagpur	8	0 40	0 59	+0 19
Orissa—North Circars	5	0 28	0 01	—0 27
Central Provinces, South	7	0 45	0	—0 45
Berar, Khandesh	2	0 43	0	—0 43
Rajputana Central India, Saugor and Nerbudda	9	0 50	0	—0 50
Sind—Cutch	3	0 43	0	—0 43
Guzerat	3	0 05	0	—0 05
Konkan	4	0 29	0	—0 29
Deccan—Hyderabad	5	0 10	0	—0 10
Malabar	5	0 19	0 07	—0 12
Mysore—Bellary	4	0 46	0 22	—0 24
Carnatic	6	1 23	0 95	—0 28
Lower Burma	7	0 10	1 91	+1 81
Ceylon	1	2 66	0 53	—2 13

W L DALLAS,

Assistant Meteorological Reporter to the Govt of India

SIMLA,
The 2nd March 1890

GOVERNMENT OF INDIA
REVENUE AND AGRICULTURAL DEPARTMENT

**Weather Review of India for the week ending at 8 a m on
Monday, February 24th, 1890**

In the weather review of last week an account was given of the appearance of a depression on the north western frontier, which crossed North-Western India and passed down the Gangetic plain, after giving fairly general rain to the Punjab. During the period covered by the present review a similar change has occurred, only on a much slighter scale. The depression of the barometer was much smaller and the rainfall accompanying or following the depression was lighter and less general.

The chart of the 18th exhibited the distribution of pressure which has prevailed more or less throughout the whole of the present cold weather. Readings were highest in the north west of India, low over the Bay and Bengal, and relatively low off the west coast. The winds were north-westerly and westerly over North Western India and down the Gangetic plain, feebly cyclonic in Bengal, northerly over the head of the Bay and rather variable over the Peninsula. The weather was very fine, though with slight cloud in a few places. On the 19th the feeble depression noticed above had appeared over Sind but in other respects the distribution of pressure and the circulation of the winds had hardly changed. South easterly breezes had however, sprung up on the hills and the weather had become very cloudy over the Punjab. The chart of the 20th showed that the Sind depression had advanced slightly north eastward towards the south of the Punjab. Cyclonic winds prevailed over North Western India and rain had fallen at Peshawar, Murree and Quetta. During the day (the 20th) further rain fell in the submontane districts of the Punjab and North Western Provinces and snow on the hills. This apparently resulted in a general decrease of temperature in the north west and a strong outset of air from the hills. This brought about a rapid rise of the barometer over the Punjab on the 21st and a fall of temperature over North Western India. While this rise was in progress in the north west, a barometric fall occurred in the extreme south and the edge of a small local squall affected Ceylon and the extreme south of the Peninsula. On the 22nd the distribution of pressure had resumed its normal cold weather condition again, and on the 23rd there was very little change of importance. At Colombo a south easterly wind had sprung up and nearly one inch of rain had fallen there. On the 24th the unsettled weather from Ceylon had extended over the south of the Peninsula where moderate or light rain had fallen.

Temperature—There has been an excess of temperature in all provinces of India during the week. The warmest day was the 20th when the mean temperature was 3° or more above the normal average in Bengal the Punjab Guzerat or Central India, 4° above in the Central Provinces, and 7° above in Sind and Rajputana.

The coolest day for the whole of India was the 23rd when the weather was affected by cold northerly breezes from the hills noticed above.

In most provinces the weather was abnormally warm throughout the week, but in Burma one day and in the Punjab two days were cooler than usual.

On the hills the excess of temperature has been small relatively to the excess which has occurred there during the past few weeks and on the 21st there was an actual deficiency

The following table shows the variations of the mean temperature of the present and of the past week from the normal average —

PROVINCES	Difference of mean temperature of last week from normal	Difference of mean temperature of present week from normal
Burma	+1 3	+1 7
Bengal	+2 2	+3 3
North Western Provinces	+4 4	+2 9
Punjab	+5 9	+1 3
Bombay	+2 7	+2 1
Central Provinces	+2 8	+2 7
Guzerat and Central India	+5 0	+1 9
Sind and Rajputana	+6 4	+6
Madras	—0 6	+0 9

This table shows that except in Burma, Bengal and Madras the mean temperature relatively to the average has fallen, the change being greatest in North Western India

Rain—The table at the close of the summary shows that rain has fallen during the week in three regions, *vis*, the north west of India, Assam and the south of the Peninsula. The fall within the first and last of these regions was due to the two disturbances noticed above, while the fall in Assam was owing to circumstances which apparently determine rain to the north east corner of India when the weather is unsettled in the north west corner. The only districts in which the rainfall of the week exceeded the normal average of the period were Madras, South central and South. In all the other districts where rain was recorded the amount received was very light and in defect of the average. In North Western India, with the exception of Sind, the districts where rain fell were either on or near the hills.

The maximum falls exhibit little worthy of note. In Assam, Cherrapunji and Sibsagar each received $\frac{1}{2}$ inch during the week, in the submontane districts of the North Western Provinces Pithoragarh received the heaviest fall, *vis* $\frac{1}{4}$ inch, in the hill districts of the Punjab Palampur received nearly $\frac{1}{2}$ inch and in the north western districts of the same province Kallanga (Peshawar district) received $2\frac{1}{4}$ inches. This was by far the largest amount recorded in Northern India. In Sind the slight rain which fell occurred in the Sukker district. In the south of the Peninsula Ponani in the Calicut district of Malabar received $1\frac{1}{4}$ inches and Ambasamudram in Tinnevely received 3.05 inches. This was the heaviest fall throughout India. In addition to the above, Jubbulpore reports a slight local shower on the 24th. The figures in the final column of the table have not been materially changed by the records of the past week.

PROVINCE	DIVISION	RAINFALL DATA FOR WEEK ENDING 24TH FEBRUARY 1890			RAINFALL DATA FROM OCTOBER 15TH TO 24TH FEBRUARY 1890		
		Average actual rainfall of Division	Average normal rainfall of Division	Excess or defect in inches	Average actual rainfall of season to date	Average normal rainfall October 15th to February 24th	Excess or defect of (seasonal) rainfall expressed as a per centage
		Inches	Inches	Inches	Inches	Inches	Per cent.
BURMA	Tenasserim	0	0	0	19 70	5 33	+270
	Lower Burma	0	0 02	-0 02	8 38	6 30	+ 33
	Central do	0	0	0	7 06	4 25	+ 66
	Upper do	0	?	?	3 80	?	?
	Arakan	0	0	0	7 59	5 83	+ 30
BENGAL AND ASSAM	Eastern Bengal	0	0 16	-0 16	8 23	5 59	+ 47
	Assam (Surma)	0 14	0 26	-0 12	5 77	5 30	+ 9
	Do (Brahmaputra)	0 17	0 33	-0 16	3 30	4 79	- 31
	Deltaic Bengal	0	0 25	-0 25	10 30	4 57	+125
	Central do	0	0 24	-0 4	3 74	3 69	+ 1
	North do	0	0 14	-0 14	1 26	3 52	- 64
	Orissa	0	0 19	-0 19	15 48	7 05	+120
	Chutia Nagpur	0	0 14	-0 14	3 00	3 37	- 11
	Behar (South)	0	0 12	-0 12	0 55	2 79	- 80
	Do (North)	0	0 10	-0 10	0 61	2 48	- 75
NORTH WESTERN PROVINCES AND ODDH	North Western Provinces (East)	0	0 12	-0 12	1 23	2 20	- 44
	Do (South)	0	0 05	-0 05	0 05	1 60	- 97
	Do (North)	0	0 10	-0 10	0 12	1 80	- 93
	North Western Provinces (Central)	0	0 07	-0 07	0 01	1 51	- 99
	North Western Provinces (West)	0	0 14	-0 14	0 08	1 39	- 94
	North Western Provinces (Sub montane)	0 12	0 28	-0 26	0 48	2 80	- 83
PUNJAB	Punjab (South)	0	0 15	-0 15	0 23	1 63	- 86
	Do (Central)	0	0 18	-0 18	0 36	2 11	- 83
	Do (Sub montane)	0	0 39	-0 39	0 61	3 71	- 84
	Do (Hill Districts)	0 05	1 08	-1 03	3 23	8 00	- 64
	Do (North West)	0 07	0 35	-0 28	0 83	5 00	- 82
	Do (West)	0	0 11	-0 11	0 24	1 47	- 83
BOMBAY AND MALA BAR COAST DIS- TRICTS (MADRAS)	Malabar	0 15	0 1	0	1 83	11 60	+ 11
	Madras (South Central)	0 11	0 05	+ 0 06	7 3	12 84	+ 43
	Coorg	0 02	0 07	-0 05	12 78	0 20	+ 39
	Mysore	0	0 07	-0 07	3 03	4 09	- 35
	Konkan	0	0	0	4 90	2 36	+109
	Bombay—Deccan	0	0 01	-0 01	5 10	3 85	+ 32
	Hyderabad (North)						
CENTRAL PROVIN CES AND BERAR	Khandish	0	0 04	-0 04	1 26	3 43	- 63
	Berar	0	0 02	-0 02	3 14	3 0	- 5
	Central Provinces (West)	0	0 08	-0 08	2 95	2 24	+ 32
	Do (Central)	0	0 16	-0 16	1 74	2 40	- 28
BOMBAY (NORTH)	Do (East)	0	0 09	-0 09	1 97	2 22	- 11
	Guzerat	0	0 03	-0 03	0 02	0 65	- 97
	Kathiawar	0	0 02	-0 02	0	0 42	-100
RAJPUTANA AND CENTRAL INDIA	Sind	0 02	0 06	-0 04	0 03	0 74	- 96
	Central India (East)	0	0 11	-0 11	0 13	1 57	- 92
	Rajputana (East) Central	0					
	India (West)	0	0 11	-0 11	0	0 80	-100
MADRAS	Rajputana (West)	0	0 12	-0 12	0	0 6	-100
	East Coast (North)	0	0 11	-0 11	12 85	9 53	+ 35
	Do (North) (a)	0	?	?	9 45	?	?
	Hyderabad (South)	0	0 05	-0 05	2 71	2 47	+ 10
	Madras (Central)	0	0 03	-0 03	5 06	4 72	+ 7
	East Coast (Central)	0	0 06	-0 06	10 77	15 46	- 30
	Do (South)	0 04	0 08	-0 04	11 94	18 52	- 36
	Madras (South)	0 65	0 11	+0 54	5 45	14 73	- 63

SIMLA 28th February 1890

W L DALLAS,
Assistant Meteorological Reporter to the
Government of India

E C BUCK,
Secretary to the Government of India

GOVERNMENT OF INDIA

* REVENUE AND AGRICULTURAL DEPARTMENT

Weekly Report on the State of the Season and Prospects of the Crops

Madras — *For week ending 1st March* — Rainfall moderate in the Nilgiris and Tinnevely, slight in Tanjore, Madura, Trichinopoly, Coimbatore, Malabar, none elsewhere. Crops generally good but withered in parts of Nellore, Chingleput, South Arcot, Tanjore, Tinnevely, Coimbatore, and Salem. Paddy blighted in parts of North Arcot. Prices generally rising. Prospects fair. More rain has fallen since in Tinnevely.

Bombay — *For week ending 5th March* — Slight rain in parts of Karachi and Ahmedabad. Cotton blighted in parts of Dharwar, and crops generally in some talukas of Sind damaged by blight, frost or locusts. Wheat in Upper Sind Frontier and crops generally in Poona, Satara and parts of Nasik below average. Prospects otherwise good. Probable outturn of opium in Baroda 12 annas.

Bengal — *For week ending 4th March* — A few local showers of little importance reported in South Bengal, Orissa, and Behar. Rain wanted in places in the Rajshahye and Chittagong divisions, but general agricultural prospects on the whole continue satisfactory. All cold weather crops, including poppy and tobacco, are generally in good condition, and harvesting in progress. Sugar manufacture proceeding with good results in many districts. Spring rice nearly transplanted and doing well. Cultivation for early rice and jute going on in some districts, and in Behar sowing of indigo begun. Prices remain almost stationary, but at Balasore common rice has fallen from 19 to 21 seers per rupee. In Balasore the two tracts, called Ialpada tract and Somnathpur tract, comprising respectively the southern portion of Balasore thana with the north eastern corner of Soro thana and part of the western side of Balasore thana, are the worst in the area in which distress is apprehended. In Ialpada tract test relief works on a small scale opened, and destitute persons being fed at Government expense. In Somnathpur tract no necessity for affording immediate relief, the employment obtainable during the shipping season being sufficient at present.

North-Western Provinces and Oudh — *For week ending 5th March* — Weather generally cloudy with light rain here and there but more is wanted. Slight hail fell in the Rae Bareilly district but did no injury. Harvesting has begun in most of the eastern districts. Unirrigated crops are suffering in Cawnpore, Sitapore, Agra, and Saharinpore. Poppy is in good condition, but third sowings have partially failed in Ballia. Markets are full, but prices show a tendency to rise.

Punjab — *For week ending 5th March* — Rainfall slight in Lahore, Rawalpindi, and Peshawar. Prices stationary in Ferozepur and Dera Ismail Khan and rising elsewhere. Sowings of extra *rabi* crops in progress. Ploughings for *kharif* commenced in Jullundur and Lahore and sowings in Shahpur. Crops are suffering for want of rain in most districts. If the rain does not fall soon the wheat will be a total failure in Umballa. Locusts visited Amritsar and Tank (Dera Ismail Khan) and caused slight harm to the crops in the latter place. Fodder sufficient except in Hissar, Jullundur, Lahore, Mooltan, Dera Ismail Khan and parts of Rawalpindi.

Central Provinces — *For week ending 5th March* — Cloudy with light rain. *Rabi* crops being harvested. Slight damage by rain and hail in Jubbulpore, and general prospects continue fair. Prices steady.

Burma — *For week ending 1st March* — Slight rain fell in Moulmein and Amherst but nearly 2 inches in Mergui. In Upper Burma no rain fell. The

crop prospect remains good The price of paddy has fallen in Sandoway, Prome, Bassein, and Thongwa and risen slightly in Thayetmyo In Upper Burma prices show no fluctuations except in Pynmana where the price has fallen

Assam — *For week ending 5th February* — Weather seasonable * Slight rain in some districts Crushing of sugarcane, gathering of mustard and ploughing for early rice still continue Tea doing well

Mysore and Coorg — *For week ending 5th March* — In Mysore crops and prospects good Sowing of paddy and planting of sugarcane completed in parts Outturn of harvests generally fair Prices slightly risen in Mysore district

Slight rain in Coorg

Berar and Hyderabad — *For week ending 5th March* — In Berar weather slightly warm and cloudy Harvesting of *rabi* continues Fodder sufficient except in Ellichpur and Dariapur taluks Prices almost stationary Land under preparation for ensuing crops

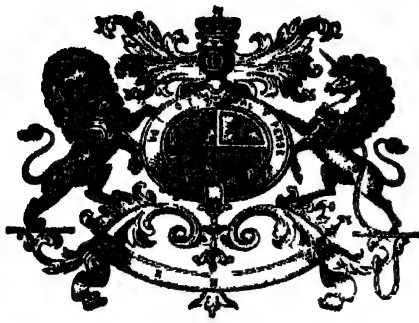
No rain in Hyderabad Weeding of *tabi* crops continues Harvesting of *rabi* crops commenced Prices stationary

Central India — *For week ending 5th March* — Slight rain in Bundelkhand, Baghelkhand and Western Malwa Water getting scarce in parts *Rabi* being reaped in Gwalior Crops damaged and below average in Baghelkhand Prices high in Goona, rising in Baghelkhand and Dhar and falling in Bhopal Opium crops damaged in Baghelkhand and Neemuch

Rajputana — *For week ending 5th March* — Slight rain at Abu, Ajmere, Jeypore, and Bhurtpore Agricultural operations satisfactory except in Kerowlee Standing crops good Agricultural stock good except in parts of Ulwar Pasturage or fodder sufficient, except in Marwar and Dholepore Prices rising in Meywar and Harowtee, steady elsewhere

Nepal — *For week ending 27th February* — Slight rain at Sadr station Weather cold in the mornings and evenings Prospects of the crops good if rain falls soon

E C BUCK,
Secretary to the Government of India



The Gazette of India.

PUBLISHED BY AUTHORITY

11 }

CALCUTTA SATURDAY MARCH 15 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

CONTENTS

Part I—Government of India Notifications Appointments Promotions Leave of Absence General Orders Rules and Regulations

Part II—Notifications by High Court Comptroller General Administrator General Paper Currency Department Presidency Pay Master Money Order Department Mint Master Secretary and Treasurer Bank of Bengal Superintendent of Government Printing and other Government Officers Postal Telegraph and Commissariat Notices

Part III—Advertisements and Notices by private individuals and Corporations

Part IV—Acts of the Governor General's Council assented to by the Governor General—

An Act to enable the Comptoir National D'Escompte de Paris to sue and be sued in the name of the Chief Manager for the time being of the Indian Agencies of the said Comptoir

Part V—Bills introduced into the Council of the Governor General of India for making Laws and Regulations or Reports of Select Committees presented to the Council—

A Bill to amend Act XXV of 1867

A Bill for the Prevention of Cruelty to Animals

Part VI—Abstract of the Proceedings of the Council of the Governor General of India assembled for the purpose of making Laws and Regulations on the 7th and 14th March 1890—

Guardians and Wards Bill

Charitable Endowments Bill

Comptoir National D'Escompte de Paris Bill

Act XXV of 1867 Amendment Bill

Prevention of Cruelty to Animals Bill

Comptoir National D'Escompte de Paris Bill

SUPPLEMENT No. II

PART I

Government of India Notifications, Appointments, Promotions, &c

MILITARY SECRETARY'S OFFICE

NOTIFICATION

Calcutta, the 14th March, 1890

His Excellency the Viceroy and Governor-General will leave Calcutta on the 30th March, 1890, and will arrive at Simla via Haridwar, Dehra, Mussooree, and Jalandhara towards the end of April, 1890

By Command,

WILLIAM BERESFORD, *Lieut Col,*
Military Secretary to the Viceroy

HOME DEPARTMENT

NOTIFICATIONS—ESTABLISHMENTS

Calcutta the 12th March 1890

No 172—Lieutenant O J Obbard 10th Bengal Infantry is appointed to be an Assistant Commissioner of the 4th grade in Burma

MEDICAL

The 14th March, 1890

No 171—Kumar Bhupendra Narayan is admitted temporarily into the Uncovenanted Medical Service in the Bengal Presidency His services are placed at the disposal of the Government of Bengal

JUDICIAL

The 12th March 1890

No 329—Under the provisions of the Act of Parliament 24 and 25 Vict Cap 104 Section 7 the Governor General in Council is pleased to appoint Mr R F Rampini Bengal Civil Service, District and Sessions Judge Burdwan to officiate as a Judge of the High Court of Judicature at Fort William in Bengal during the absence on furlough of the Honourable Mr Justice Beverley or until further orders

No 332—Under the provisions of the Act of Parliament 24 and 25 Vict, Cap 104 Section 7, the Governor General in Council is pleased to appoint Mr Charles H Hill Barrister at Law Public Prosecutor to the Government of the North Western Provinces and Oudh to officiate

as a Judge of the High Court of Judicature at Fort William in Bengal during the absence on furlough of the Honourable Mr Justice Trevelyan or until further orders

No 336—The Honourable the Chief Justice has granted Mr C M W Brett Registrar of the High Court of Judicature at Fort William in Bengal furlough for seven and a half months with effect from the 3rd April 1890 or any subsequent date on which he may avail himself of it together with the necessary subsidiary leave

The 13th March 1890

No 339—The Honourable I R Tottenham a Judge of the High Court of Judicature at Fort William in Bengal has obtained furlough for five months with effect from the 17th April 1890 together with the necessary subsidiary leave

No 341—Under the provisions of the Act of Parliament 24 and 25 Vict Cap 104 Section 7 the Governor General in Council is pleased to appoint Mr H W Gordon Bengal Civil Service, District and Sessions Judge, Sarun to officiate as a Judge of the High Court of Judicature at Fort William in Bengal during the absence on furlough of the Honourable Mr Justice Tottenham or until further orders

The 14th March, 1890

No 346—Mr A Phillips Barrister at Law Standing Counsel for the Presidency of Fort William in Bengal is granted leave under Article

727 A of the Civil Service Regulations, for the date on which he may avail himself of it the 27th November 1890 both days inclusive Home Department Notification No 280, dated 1st March 1890 is hereby cancelled

No 348—Mr L P Pugh Barrister at Law is appointed to officiate as Standing Counsel for the Presidency of Fort William in Bengal during the absence on leave of Mr A Phillips until further orders

POLICE

The 10th March 1890

No 214—The services of Lieutenant H Burton M S C 4th Sikh Infantry are placed at the disposal of the Chief Commissioner of Burma for employment as an Assistant Commandant of the Military Police in Upper Burma

CENSUS

The 11th March 1890

No 50—The services of Captain R Temple B S C on special duty under Military Department are replaced at the disposal of the Chief Commissioner of Burma with effect from the 1st April 1890

C J IYAH

OF Sec 137 of the Act of India

REVENUE AND AGRICULTURAL DEPARTMENT

NOTIFICATION—PATENTS

Calcutta the 11th March 1890

No 519 P—Specifications of the undermentioned inventions have been filed under the provisions of Act V of 1888 in the Office of the Secretary appointed under the Inventions and Designs Act 1888. Copies have been sent to the Governments of Fort St George and Bombay and the Chief Commissioner of Burma. A copy of every specification is open to public inspection from 1 A M to 4 P M at the Office of the Secretary appointed under the Inventions and Designs Act 1888 at No 13 Wood Street upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying—

No 205 of 1889—James Ballantyne Hannay of Castle Loch Long in the County of Dumbarton Scotland Chemical Engineer for an improved process and apparatus for manufacture of sulphate of lead pigment

No 206 of 1889—Samuel Telford Dutton of Marl Bank in the city of Worcester England Civil Engineer for improvements in railway signal lamps and in appliances connected therewith and in improvements in apparatus for charging and for regulating the charge supplied to the oil lamps for railway signal carriage ship and other lamps and vessels

No 220 of 1889—James Ballantyne Hannay of Cove

Castle Loch Long in the County of Dumbarton Scotland Chemical Engineer for improvements in apparatus for the application and supply of chlorine employed in extracting gold from ores

No 238 of 1889—Charles Langdon Davies of Mc Bray House Victoria Embankment in the County of London England Electrician for improvements in the rhythmic generation of electric currents

No 276 1889—The Lucifer Light Company Limited of 142 Street Works Westminster in the County of London England for improvements in self generating gas burners for burning oils

E C BUCK

Secretary to the Government of India

FOREIGN DEPARTMENT

NOTIFICATIONS

Port William the 8th March 1890

No 820 I—In continuation of the notification of the Government of India in the Foreign Department, No 1637 I dated the 22nd May 1885 the Governor General in Council is pleased to invest Dattur Dulji Bymonji Assistant Cantonment Magistrate in Secunderabad with the powers of a Magistrate of the 1st class to be exercised within the limits of the Hyderabad Residency Affairs

The 10th March 1890

No 378 G—The Governor General in Council is pleased to recognise the appointment of Mr S Schmuck to be in charge of the German Consulate at Aden since Mr J Woodth

No 381 G—With reference to Foreign Department notification No 1205 G dated the 17th July 1889 Mr J L Orr Consular Agent for the United States of America at Moulemat resumed charge of his office

No 384 G—With reference to Foreign Department notification No 1205 G dated the 3rd July 1889 Mr W G Keldie Consular Agent for the United States of America at Rangoon resumed charge of his office on the 7th February 1890

The 11th March 1890

No 393 G—Captain I C Alexander Bombay Staff Corps Cantonment Magistrate Nellore granted privilege leave for two months and fourteen days with effect from the 1st March 1890 on the subsequent date on which he may avail himself of the leave

No 395 G—The services of Captain I C Alexander Bombay Staff Corps Cantonment Magistrate Nellore are replaced at the disposal of the Military Department at the expiration of the privilege leave granted to him in Foreign Department notification No 393 G dated the 11th March 1890

No 398 G—The privilege leave for six weeks granted to Lieutenant W C R Stratton Bengal Staff Corps officiating Political Assistant of the 1st class and late Political Agent at Lucknow in Foreign Department notification No 1457 G dated the 20th August 1889 is extended by three days

The 13th March 1890

No 410 G—The following appointments are made with effect from the 20th December 1889—

Mr G Lucas, Uncovenanted Assistant to the Political Resident in the Persian Gulf to be Extra Assistant to the Political Resident in the Persian Gulf

Mr J P Sequeira Head Clerk of the Office of the Political Agent at Muscat to be Uncovenanted Assistant and Treasury Officer to the Political Resident in the Persian Gulf

No 411 G—Consequent on the return from privilege leave of Captain H L Ramsay Political Agent of the 3rd class, the following reversions are made in the graded list of the Political Department with effect from the 21st February, 1890—

Mr E G Colvin from officiating Political Agent of the 3rd to officiating Political Assistant of the 1st class

Lieutenant I W P Macdonald Bengal Staff Corps from officiating Political Assistant of the 1st to officiating Political Assistant of the 2nd class

Lieutenant S F Bayley Bengal Staff Corps from officiating Political Assistant of the 2nd to officiating Political Assistant of the 3rd class

No 418 G—The services of Surgeon R R Weir M B Indian Medical Service Bengal are replaced at the disposal of the Home Department with effect from the date on which he relinquishes charge of his duties as Civil Surgeon of Sibi

The 14th March 1890

No 570 E—The following appointments are made in the Baluchistan Agency with effect from the 1st January, 1890—

Khan Bahadur Hak Nawaz Khan Native Assistant to the Governor General's Agent in Baluchistan to be an Extra Assistant Commissioner

Diwan Canpat Rai Native Assistant to the Governor General's Agent in Baluchistan to be an Extra Assistant Commissioner

Kazi Jilud din Khan Native Assistant to the Governor General's Agent in Baluchistan to be an Extra Assistant Commissioner

No 572 I—Khan Bahadur Hak Nawaz Khan Extra Assistant Commissioner in Baluchistan is posted as Native Assistant in Zhob with effect from the date of assuming charge

No 573 L—Khan Bahadur Mir Allidul Khan Karam Ishkudar at Billeh, is appointed to be Extra Assistant Commissioner in Baluchistan substitutive *pro tempore* of Khan Bahadur Hak Nawaz Khan and with effect from the date of assuming charge

W J CUNINGHAM

Offg Secy to the Govt of India

FINANCE AND COMMERCE DEPARTMENT

NOTIFICATIONS

LEAVE AND APPOINTMENTS

Calcutta the 12th March 1890

No 1194—Mr J DeC Atkins B.C.S. is appointed to officiate in class II of the Indian List, with effect from the 28th February 1890 in consequence of the grant of furlough to Mr J C L Branson

The 14th March 1890

No 1241—Mr S C Chakravarti, Chief Superintendent in the office of the Accountant General, North Western Provinces and Oudh is granted privilege leave for three months from the 7th April, 1890

Mr A H Clarke, Superintendent in the office of the Accountant General North Western Provinces and Oudh is appointed to act as Chief Superintendent, class V during Mr Chakravarti's absence on privilege leave

SEPARATE REVENUE SALT

The 13th March 1890

No 1214—The following rule made by the Governor General in Council in exercise of the powers conferred by the Indian Salt Act, 1882, is published under Section 29 of the said Act in modification of so much of rule I of the rules published under Notification No 1892 dated the 27th June 1884 as relates to the territories for the time being administered by the Lieutenant Governor of the Punjab lying on the right bank of the Indus with the exception of the Kala bagh mines and an area of ten miles round them—

Rules 37—64 of the rules published under Notification No 1892 of 27th June 1884, are also applicable to all the territories for the time being administered by the Lieutenant Governor of the Punjab lying on the right bank of the Indus

PAPER CURRENCY

The 13th March, 1890

No 1242—Abstract of the Accounts of the Department of Issue of Paper Currency on the 28th February 1890, published as required by Section 27 of the Indian Paper Currency Act, XX of 1882

CIRCLES OF ISSUE	Wh In Amount of Notes in Circulation	RESERVE IN SILVER COIN AND BULLION		
		Coin	Bullion	TOTAL
	Rs	Rs	Rs	Rs
Calcutta	6 28 76 830	1 86 75 657	16 7 903	2 03 03 560
Allahabad	78 39 10	1 85 135		1 08 8 335
Lahore	82 48 2 5	51 1 10 5		56 64 6 5
Bombay	5 33 07 35	54 2 10 8	1 1 78 292	3 7 0 2 10
Kachar	39 07 9 5	3 0 16	04 9 10	3 15 4
Madras	2 36 48 31	1 41 8 55	8 000	1 41 90 355
Calcutta	9 84 170	4 1 130		4 12 3
Rangoon	28 50 805	68 8 395		68 44 395
TOTAL	16 3 2 830	19 12 43 855	1 34 78 995	0 4 22 850
Deduction made at Calcutta but not paid at Kachar				
				10 00 00
NET TOTAL				16 37 2 5
Price paid for Coin (5% of the nominal value under Section 13 of the Act)				
				5 91 4980
GRAND TOTAL				16 37 22 530

F J SINKINSON

Secretary to the Government of India

MILITARY DEPARTMENT

Fort William, the 14th March 1890

ORGANIZATION

NATIVE ARMY

No 231—With the sanction of Her Majesty's Government, the Governor General in Council is pleased to notify that it has been decided to create a military force for service in Burma, a part of the Madras Army

2 This force will consist in the first instance of three battalions to be formed from the following Burma Military Police corps—

The Kobo Valley Police Battalion
The Chin Levy
The Shan States Levy

3 These corps will be converted into local (Burma) battalions of the Madras Army and will receive the numbers to be published hereafter, of three regiments of Madras Infantry which they are to replace. The Native office non-commissioned officers and men now serving in the line regiments will be transferred to other regiments, pensioned or discharged in the manner hereinafter stated

4 These corps will ordinarily be stationed in Burma but will be recruited for general service

5 The strength of each of the three corps above mentioned will be as follows organized in eight companies—

- 1 Commandant
- 2 Wing commanders (the senior to be and command)
- 5 Wing officers (of whom one will be adjutant and another quartermaster)
- 1 Medical officer
- 8 Subadars (one of whom will be subadar major)
- 8 Jemadars (one of whom will be Native adjutant)
- 41 Havildars (including one havildar major)
- 40 Naicks
- 16 Drummers or buglers
- 720 Sepoys

6 The British officers including commanders will be selected (by the Commander in Chief Madras) as far as possible from volunteers from the Madras Army and those British officers now serving with the police battalions about to be converted to whatever Presidency they may belong, will receive suitable appointments in the new corps should they be willing to remain with them and if it be desired to retain their services with them

7 The rule (Article 266 Clause (a) Army Regulations India Volume I Part I) requiring commanders to vacate on completion of seven years' tenure will not for the present be applied to the commanders of the corps now formed

8 The pay and allowances of the British officers of these corps will be the same as the allowed for the Native Infantry of the Indian Army but in consideration of the circumstances of local service in Burma each British officer will receive in addition a local allowance of Rs 100 per mensem and will also be eligible for the indulgence of three months' privilege leave in each year

9 The British officers of these corps as belonging to the Madras Army will be eligible for general staff employment in the same way as all other officers of the Army. Exchange will be permitted between the officers of the

Burma battalions and those of the ordinary line regiments of the Madras Army and transfers between these corps will be allowed to take place, at the discretion of the Commander in Chief

10 Probationers for the Madras Staff Corps may be appointed direct to these corps in succession to vacancies without first going through course of duty with other regiments of the Madras Army

11 The native officers non commissioned officers and men now serving in the abovementioned levies will be eligible to continue therein on the terms now laid down

12 The following rates of pay are sanctioned for the Native ranks of these corps, *vis* —

Pay, including cantonment batta as laid down for Madras in Army Regulations India Volume I, Part II Articles 45 C and 68 D *plus* the following monthly Burma allowance in lieu of extra batta allowed to Madras troops in Burma, *vide* Article 110, Clause (a) of the same Regulations —

Subadar major	R 50
Subadar	30
Jemadar	15
Havildar	7 8
Naik	6
Drummer bugler and sepoy	2

13 Good conduct pay will be given as laid down in Articles 85 and 86 of the regulations above quoted

14 The conditions of service as regards enlistment kit money clothing half mounting discharge pensions and free quarters will be the same as those now in force for regiments of the Madras Army in Burma

15 Former service in the police battalions and in the Army will count towards the period of service required for the grant of good conduct pay and pension

16 All ranks including Native officers will be granted free rations as in Army Regulations India Volume V paragraph 5-2

17 Furlough and leave will be granted under the regulations in force in the Bengal Army

18 The indulgences conceded to the military police in regard to families will be continued on the transfer of these corps to the Madras line

19 —
(a) Native officers will be permitted to take their families to Burma on payment of half passage money

(b) Twenty per cent of havildars, 20 per cent of naiks and 5 per cent of drummers, buglers and sepoy will be allowed a similar indulgence free of cost

(c) Free accommodation will be provided for families to the above extent

The term 'families' is held to apply to wives and children only

19 Soldiers serving in one battalion will be able to transfer to either of the other two battalions, as the exigencies of the service may require

20 These corps will be brought up to the strength shown in paragraph 5 as early as practicable by volunteers from other police battalions, and by the enlistment of recruits under the conditions herein laid down care being taken to bring into each corps only men of the classes of

which the corps will be composed, as shown below

21 The composition of these battalions will be as under —

(a) The corps to be formed from the Kubo Valley Police Battalion,—Three companies of Gurkhas and five companies of Assamese hill men

(b) The corps to be formed from the Chin Levy—Four companies of Sikhs and four companies of Panjabis

(c) The corps to be formed from the Shan States Levy—Five companies of Sikhs and three companies of Panjabis

Hereafter Karens Shans and Kachins may be enlisted for these corps

22 Having in view the excess of senior officers at present in the Madras Army and the impossibility of finding employment for the commandants to be displaced three commandants of the Madras Army or officers of that standing to be selected by the Commander in Chief in that Presidency will be eligible to retire on a pension of £150 per annum in addition to the pension to which they are entitled under the regulations

23 The Native officers non commissioned officers and men now serving in the regiments of Madras Infantry which are to be thus localized will cease to be borne on the rolls thereof from the 15th April next and will be disposed of as follows —

(a) Native officers non commissioned officers and men who have served for pension for 25 years and upwards will be transferred to the pension establishment on the superior rate of pension of their rank (irrespective of the period they may have served therein) *plus* rice compensation

(b) Native officers non commissioned officers and men of 15 years service and upwards will be transferred to the pension establishment on the ordinary pension of their rank (irrespective of the period they may have served therein) *plus* rice compensation with the option, in the case of non commissioned officers and men, of joining the garrison reserve

(c) Native officers non commissioned officers and men of more than 10 and less than 15 years service to be transferred to the pension establishment on two thirds of the ordinary rate of pension of their rank (irrespective of the period they may have served therein) *plus* rice compensation with the option in the case of non commissioned officers and men of joining the garrison reserve

(d) Non commissioned officers and men of more than 5 years and less than 10 years service will receive a gratuity of one month's pay (including good conduct pay) for each year of service and join the active reserve or have the option of being transferred to other regiments

(e) Non commissioned officers and men of less than five years service will have the option of joining the active reserve or of being transferred to other regiments

24 The restriction as to the number of men (160) to be permitted to join the Active Reserve of any one battalion is temporarily suspended in regard to the battalions to be broken up and non commissioned officers may be accepted for both the Active and the Garrison Reserve of those battalions without regard to the number of privates therein

25 Reservists of the battalions to be broken up will be allowed the option of joining the Re

serves of the battalions linked to the one to which they belong or of taking their discharge

26 The British officers now serving with these regiments, unless previously transferred to the new local battalions or to other regiments will be eligible to draw their present allowances up to the 30th April next

APPOINTMENTS

MEDICAL DEPARTMENT

No 232—The following extract parts 1 and 2, from a letter from the Secretary of State for India, No 36 dated the 13th February 1890 is published for general information—

The under mentioned probationers for the Indian Medical Service having completed a course of instruction at the Army Medical School and being reported qualified have been appointed Surgeons on the Bengal Establishment their commissions as such bearing date the 30th September 1889 the day on which they joined at the Army Medical School—

Henry Bruce McVillie
Joseph Charles Stoellie Vaughan
Alexander Leonard Duke
Joshua Chavtor White
Harry William Elphiel
Charles Henry Bedford

2 They will be allowed to count as service for pension the period of their residence at Netky, from 30th September 1889 to 31st February, 1890 inclusive

MILITARY SECRETARIAT

No 233—Captain W J B Bird, Bengal Staff Corps officiating Assistant Secretary, to officiate as Second Deputy Secretary *vice* Major J I Broadbent R E on furlough with effect from the 14th March 1890

STAFF CORPS

No 234—Lieutenant Arundel Sinclair Begbie East Yorkshire Regiment Wing Officer 16th (The Lucknow) Regiment of Bengal Infantry is admitted to the Bengal Staff Corps from the 10th November 1888 subject to confirmation by the Secretary of State for India

No 235—The undermentioned officers having completed eighteen months probationary service, are admitted to the Bengal Staff Corps with effect from the dates specified subject to confirmation by the Secretary of State for India—

Second Lieutenant Henry Hugh Roddy Royal Dublin Fusiliers officiating Wing Officer 42nd (Gurkha) Regiment of Bengal (Light) Infantry—13th May 1888

Second Lieutenant Arthur John Netherton Harward 21st Hussars officiating Squadron Officer 10th Bengal Lancer—1st September, 1888

Second Lieutenants Roddy and Harward will rank as Lieutenants in the Bengal Staff Corps, with effect from the 13th May and 1st September 1888 respectively subject to Her Majesty's approval

FURLOUGH AND LEAVE

No 236—The undermentioned officers are granted furlough out of India—

Colonel H M Buller Bengal Cavalry Commandant, Central India Horse (p a) for

one year, under rule IX of the regulations of 1868 embarking on or after the March 1890

Captain A R Hume West Riding Regiment Adjutant 1st Punjab Volunteer Rifle Co (p a) for four months under Article Army Regulations India Volume I Part I
Lieutenant H Hamilton Bengal Staff Corps Wing Officer and Adjutant 2nd Battalion 4th Gurkha Regiment (m c) for one year under rule I of the regulations of 1875

No 237—The undermentioned officer granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps the specified period to count from the 1st March 1890—

Lieutenant Colonel C E Harne Bengal Staff Corps 4th Regiment of Bengal Cavalry 305 days Pension Service—29th commenced 20th January 1890

No 238—The undermentioned officers granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps the specified period to count from the date being struck off duty—

Captain H Read Bengal Staff Corps 5th Regiment of Bengal (Light) Infantry for one year Pension Service—18th year commenced 15th January 1890

Captain W I Montrose Bengal Staff Corps 17th Regiment of Bengal Cavalry for one year Pension Service—18th year commenced 15th February 1890

Captain F E Eckert Bengal Staff Corps Central India Horse for one year Pension Service—18th year commenced 11th March 1889

Lieutenant F H Anderson Bengal Staff Corps Cantonment Magistrate Punjab 18 days Pension Service—11th year commenced 13th August 1889

Lieutenant F Hellett Bengal Staff Corps Central India Horse for one year Pension Service—10th year commenced 22nd January 1890

Lieutenant G W Bentley Bengal Staff Corps 2nd Infantry Hyderabad Contingent for one year Pension Service—8th year commenced 19th September 1889

No 239—The undermentioned officer granted leave out of India under the leave rules applicable to officers of the British Army India—

Lieutenant R A I Kingscott R E Temporary Assistant Engineer, 2nd grade Military Works Department (p a) for 182 days

No 240—The undermentioned warrant officer is granted leave to proceed out of India medical certificate under Article 920 of Army Regulations India Volume I Part I the leave have effect in India from the date of being struck off duty till the date of sailing the specified period to count from the date of leaving India—

Second grade Assistant Apothecary T B dry, for 182 days

No 241—The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India—

Colonel G. Young Bengal Staff Corps (p a) for two months

Captain H. F. K. Waldron Bengal Staff Corps, (u p a) for ten days

Lieutenant R. D. Angelo Bengal Staff Corps (m c) for six months

Lieutenant R. H. Iwert Bengal Staff Corps, (m c) for six months

Lieutenant C. I. M. Rich Bengal Staff Corps (p a) for one month

Lieutenant W. A. Watson Bengal Staff Corps (p a) for four months

Surgeon Major J. W. Johnston M.D. (m c), for six months

Conductor J. Lenfold Ordnance Department (m c) for six months

Conductor K. Furlton Public Works Department (m c) for two months

No 242—The undermentioned officers are permitted to reside out of India after vacating their regimental commands under Article 738 (a) Army Regulations India, Vol. I Part I—

Colonel G. R. Henney C.B. Bengal Staff Corps 15th (The Ludhiana Sib) Regiment of Bengal Infantry Pension Service—36th year commenced 28th March 1889

Colonel I. D. H. Vibart Bengal Staff Corps 15th (Curtons Mooring) Regiment of Bengal Cavalry Pension Service—36th year commenced 14th October 1889

LONDON GAZETTE

No 243—The following extracts are published for general information—

London Gazette dated the 11th February 1890 page 755

WAR OFFICE PAIL MAIL 11th February 1890

* * * * *

Lieutenant Colonel A. G. Hammond V.C., D.S.O. Bengal Staff Corps to be Aide de Camp to the Queen and to have the Brevet rank of Colonel in the Army Dated 11th February 1890

* * * * *

MEMORANDA

* * * * *

INDIAN STAFF CORPS

Colonel Evelyn Fultency Gurdon Bengal has been transferred to the Unemployed Supernumerary List Dated 20th January 1890

PENSIONS

No 244—Conductor Richard Whitmore of the Bengal Ordnance Department, is transferred to the pension establishment

PROMOTIONS

No 245—The following promotions are made subject to Her Majesty's approval—

To be Colonel in the Army

Lieutenant Colonel Walter Scott—1st March 1890

BENGAL STAFF CORPS

To be Lieutenant Colonel

Major George Frederic Churchill—8th March, 1890

MEDICAL DEPARTMENT

To be Surgeon General

29th March 1890

Deputy Surgeon General William Roche Rice M.D. *vice* Surgeon General Sir Benjamin Simpson M.D. K.C.I.E. who retires from the service from the above date

To be Deputy Surgeon General

Brigade Surgeon Jesse Grigg F.R.C.S. *vice* Deputy Surgeon General Rice promoted

PUNJAB FRONTIER FORCE

No 246—1st Punjab Cavalry—

Ressaidar Ghaus Muhammad to be Kisaldar Jemadar Amir Chand to be Kessudar and Kot Dafadar Atma Singh to be Jemadar *vice* Hira Singh deceased with effect from the 23rd December 1889

No 247—1st Battalion 5th Gurkha Regiment—

Havildar Nathu Rana to be Jemadar *vice* Nand Ram Just transferred to the pension establishment, with effect from the 1st November 1889

RETIREMENTS

No 248—The undermentioned officers are permitted to retire from the service with effect from the dates specified subject to Her Majesty's approval—

Colonel William Leicester Samuells Bengal Staff Corps—3rd April 1890

Major Lewis Archibald Charles Cook Bengal Staff Corps—2nd March 1890

No 249—Colonel Montague Poyntz Ricketts Bengal Staff Corps has been permitted by the Secretary of State for India to retire from the service with effect from the 8th April 1890 subject to Her Majesty's approval

VOLUNTEER CORPS

APPOINTMENTS

No 250—Rohilkhand Volunteer Rifle Corps—

Mr Edward Anster Neville to be Second Lieutenant *vice* Forsyth resigned

MARINE DEPARTMENT

APPOINTMENTS

No 11—Mr F. Place Accountant Bombay Dockyard is appointed to be Storekeeper of that Dockyard with effect from the 1st April 1890 *vice* Captain J. S. Barrett, Indian Marine

FURLOUGH AND LEAVE

No 12—Mr William Torrie Engineer Indian Marine is granted furlough out of India (p a) for one year under para 560 clause I Marine Regulations India Volume I from such date after the 19th April, 1890 as he may avail himself of it

L. H. H. COLIFEN

Secretary to the Government of India

MILITARY DEPARTMENT

NOTIFICATION

Calcutta, the 14th March, 1890

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1863 it is notified that a report of the death of the undermentioned Warrant Officer on the date specified, was received in the Military Department between the 8th and the 14th March 1890 —

Corps	Rank and Name	Date of Decease	Place of Decease	Testate or Intestate	REMARKS
Commissariat-Transport Department	Sub Conductor T Davies	18th Feb 1890	Camp Magir dooree (Cooch Behar State)		

Statement of Deposits on account of Estates between the 22nd February and 14th March, 1890

On whose account	Rank	Corps	Date of Decease	Testate Intestate	Total unclaimed amount deposited	Amount paid in full	Date to which claim will be received
Joseph John Digan*	Lieutenant	32nd Pioneer	15th December 1889	In estate	Rs 2147 2 1		13th March 1890

* Next of kin—

Mother—M^s Digan

Gascoigne Place Plymouth

E H H COLLEN

Secretary to the Government of India

PUBLIC WORKS DEPARTMENT

NOTIFICATIONS

Calcutta the 10th March 1890

No 109—Mr A W U Pope District Traffic Superintendent class II grade 3 of the Superior Revenue Establishment of State Railways is appointed to officiate as Traffic Superintendent, Oudh and Rohilkhand Railway, during the absence on furlough of Mr S C E Hartwell or until further orders

No 110—Mr P C Chandu Lal Apprentice Engineer Central Provinces, is promoted to Assistant Engineer, 3rd grade, with effect from the 29th October, 1889

No 111—Lieutenant Colonel F G Oldham R C, Examiner of Accounts Military Works, is granted furlough out of India for one year and nine months under Article 340 of the Civil Service Regulations, with effect from the 4th April, 1890, or such subsequent date as he may avail himself of it

No 112—Major H Clarke, R E Examiner of Public Works Accounts, Hyderabad, is appointed to officiate as Examiner of Accounts, Military Works

No 113—Mr A C Newcombe Examiner, 4th class 3rd grade, is appointed Examiner of Public Works Accounts, Hyderabad

No 115—Lieutenant Colonel A G Begbie R E Officiating Accountant General, Public Works Department, and Deputy Secretary to the Government of India in the Public Works Department is granted six months special leave under Article 348 of the Civil Service Regulations with effect from the 4th April 1890, or such subsequent date as he may avail himself of the same

No 116—Mr R G Macdonald Deputy Accountant General Public Works Department appointed to officiate as Accountant General Public Works Department and Deputy Secretary to the Government of India Public Works Department during the absence of Lieutenant Colonel A G Begbie R E on special leave or until further orders

No 117—Mr W C L Floyd Executive Engineer 1st grade, sub *pro tem* State Railway is permitted to retire from the service, with effect from the 4th April, 1890

The 11th March, 1890

No 118—The services of Mr F J F Spring Executive Engineer 2nd grade, State Railway are placed at the disposal of the Government of Madras for employment on railways in that Presidency

No 119—Mr T W Bartlett Executive Engineer 1st grade, sub *pro tem*, State Railway is transferred from establishment under the Government of Madras to that under the Govern

gal State Railway

ways, Calcutta

Relieved by Mr H Bell

orders

ווערמערקט זיך אן וואנדערט שטענדיג

(אֲשֶׁר הָיוּ בְּיָמָיו)

tern Burgal State Railway

portary rank in the 3rd class

Department Notification No 116, d

leave

their orders

son's relief and Mr. Burns's joining,

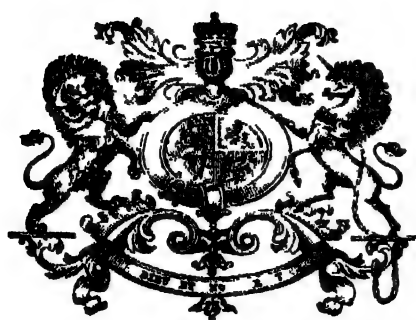
ALY 8881 DNE 1517 11071 6681

The 10th March

Forenoon of the 23rd February 1890

Name	I m	To
C Pico	Off at ng tr ff Ma	On at ng Superin-
C R Allen	Off at ng Super n	At tent Superin-
H J Andrews	Official A g stat	ist R ade Clerk

Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 15 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART II

Notifications by High Court, Comptroller General, &c

GAZETTE OF INDIA

NOTICE

The 12th October, 1889

From the 9th November next till further notice the complete *Gazette of India* will be published at Calcutta. After the 2nd November, all Notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January 1887

	Per a	m
Subscription for <i>Gazette</i> and Supplement	15	0 0
Postage	5	8 0
Subscription for Parts I II and III or any of them	6	0 0
Postage	2	8 0
Subscription for Parts IV V and VI or any of them	4	0 0
Postage	2	8 0
Subscription for Supplement only	5	0 0
Postage	5	0 0
Subscription for Supplement and Part VI	6	0 0
Postage	3	0 0

For a single copy of the *Gazette* and Supplement 8 as

For a single copy of Parts I II and III or IV V and VI or Supplement 4 as

Postage on single copies varies according to weight

Rules and Notifications issued under Legislative Acts and having the force of law may be obtained separately at per page 2 pice

By order of Government, all subscriptions must be paid *in advance*

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department

Complaints regarding non receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due

Attention is invited to the Circular Memo of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P M on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*

Matter intended for publication in the Supplement should reach the Press not later than Thursday

E J DEAN

Publisher Gazette of India

MILITARY WORKS DEPARTMENT

NOTIFICATION

Simla the 6th March, 1890

No. 6-A—Lieutenant E R B Stokes Roberts R L, Assistant Engineer, 2nd grade sub *pro tem* passed the examination laid down in Public Works Code, Volume I Chapter II paragraphs 9—13, for promotion to Assistant Engineer, 1st grade, on the 26th February 1890

G E SANFORD *Brigdr Genl R E,*

Inspector General of Military Works

No 2048—Account of Revenue and Expenditure of the Government of India for

N B—Amounts are converted into rupee pour

	REVENUE	Estimates 1889-90	April 1888 to November 1888	April 1889 to November 1889	COMPARISON YEAR
		Rx	Lx	Rx	Increase Rx
I	Land Revenue*	24 021 100	9 790 000	10 140 400	350 400
II	Opium	8 26 000	5 7 7 0	5 395 500	268 500
III	Salt	8 029 900	5 061 000	5 414 100	353 100
IV	Stamps	3 959 50	2 558 7 0	6 50 800	92 100
V	Excise	4 727 300	3 065 300	3 192 600	126 700
VI	Provincial Rates	3 58 00	1 486 500	1 679 6 0	193 100
VII	Customs	1 418 400	757 600	895 30	127 7 0
VIII	Assessed Taxes	1 515 300	1 117 400	1 157 900	40 500
IX	Forst	1 265 60	720 700	767 600	46 300
X	Registration	331 100	225 000	239 2	14 200
XI	Tributes from Native States	793 000	280 700	297 000	16 300
XII	Interest	69 300	427 4	45 40	30,000
XIII	Post Office	1 348 000	852 000	883 6	31 00
XIV	Telegraph	73 300	434 300	447 0	12 700
XV	Mint	228 600	101 90	119 0	17 700
XVI	Law and Justice {Courts of Law Jails	320 8 0	220 000	37	17 2 0
		70 100	152 3 0	107 4	15 100
XVII	Police	340 000	222 3	237 80	15 50
XVIII	Mane	194 7	115 100	105 400	
XIX	Education	1 4	120 1 0	135 3 0	
XX	Miscellaneous	5 500	32 10	1 30	
XXI	Scientific and other Miscellaneous Departments	07 1	6 0	46 000	
XXII	Reigns and of Special annuities &c	271 0	130 700	122 00	
XXIII	Statistical and Printing	65 600	37 300	40 000	2 500
XXIV	Exchange	5 7 1			
XXV	Miscellaneous	328 000	165 00	205 1	40 10
		03 2 3 5	33 870 8 0	35 034 100	1 703 30
XXVI	Statutory Rates (Gross Earnings)	13 103 200	7 366 700	8 495 900	1 129 200
XXVII	Guaranteed Companies (Net Traffic Receipts)	3 560 00	2 033 600	2 132 000	
XXVIII	Subsidized Companies (Repayment of Advances of Interest)	23 000	22 100	31 70	9 600
XXIX	Construction Major Works Direct Receipts	1 090 1 0	5 8	610 300	82 300
XXX	Construction Minor Works and Navigation	165 800	94 0	90 500	1 600
XXXI	Military Works	38 300	6 300	25 500	
XXXII	Civil Works	5 7 100	294 000	310 100	16 100
XXXIII	Army Effective	829 400	581 700	542 500	
	Non effective	56 000	28 800	33 800	5 000
		82 621 600	45,506,900	47 915 400	2 408 500
	England including Army Public Works &c	214 100	2 1 900	214 500	
	Change added to Revenue	99 600	105 100	101 200	
	GRAND TOTAL	82 935 300	45 833 900	48 231 100	2 397 200

* Includes Land Revenue due to Irrigation which cannot be separated in the Monthly Accounts.

Statement of the Affairs of the Bank of Bengal for the week ending 11th March, 1800

[illegible]

BANK OF BENGAL
Calcutta the 13th March 1890

F T LEWIS
Off. Chief Accountant

By Order of the Directors
W D CRUICKSHANK
Secretary & Treasurer

Rate for Demand Loans 11 per cent
Percentage 32.4

Statement of Silver Balance in the Calcutta Mint for the week ending 12th March, 1890

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 5th March 1890	17 63 064	
Value of Government silver in the Mint on the same date	3 48 466	
Add—		21 11 530
Silver received by the Mint during the week on account of the Currency Department	90 651	
Ditto ditto Government	1 21 937	
		2 12 588
Deduct—		
New coin paid to Reserve Treasury during the week	1 60 000	3 24 118
Petty items issued for miscellaneous purposes		
		1 60 000
Balance on the evening of the 12th March 1890		21 64 118
The Balance comprises—		
Silver held on account of the Currency Department	18 24 794	
Ditto ditto Government	3 39 324	
		21 64 118
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	2 92 728	
Ditto ditto Government		2 92 728

A W BAIRD *1st Colonel R E*
Master of the Mint

CALCUTTA MINT
The 13th March 1890

**SURGEON GENERAL WITH THE
GOVERNMENT OF INDIA**

NOTIFICATION

Simla the 25th February 1890

No 1—The services of 1st grade Senior Apothecary I Price are placed at the disposal of the Government of Bengal

A LARCLAY MB
for Surgeon General with the Govt of India

**AGENT TO THE GOVERNOR-
GENERAL FOR CENTRAL INDIA**

NOTIFICATIONS

Indore Residency the 10th March 1890

No 1036—First class Hospital Assistant Madhoram in charge of the Residency Hospital at Indore, is granted privilege leave for three months with effect from the 10th March, 1890

No 1037—First class Hospital Assistant Eusif Khan of the Reserve Establishment, appointed to hold charge of the Residency Hospital at Indore during the absence on privilege leave of first class Hospital Assistant Madharam, or until further orders.

The 11th March 1890

No 1053—Colonel W S Peat, General List Bombay Cavalry, Cantonment Magistrate Mhow, availed himself, with effect from the forenoon of 1st March, 1890, of the furlough to Europe for

fteen months on private affairs, granted in Bombay Government General Orders No 73 dated the 10th February, 1890

By Order,

A MARTINDALE,

*First Asst Agent to the Govr Genl
for Central India*

AGENT TO THE GOVERNOR GENERAL, RAJPUTANA

NOTIFICATION

Abu, the 8th March 1890

No. 976-G—Captain G G J S Jones 30 S C, Adjutant of the Deoli Irregular Force, is granted sixty days privilege leave from 15th March, 1890 or such subsequent date as he may avail himself of the same

By Order,

E A FRASER, *Major*

*First Asst Agent to the Govr Genl
Rajputana*

CHIEF COMMISSIONER OF AJMERE MERWARA

NOTIFICATION

Abu the 4th March 1890

No 212—96 III—With reference to this Office Notification No 181—96 III dated the 1st February 1890 it is hereby notified that Captain J A Bell received charge of the Office of Cantonment Magistrate Deoli from Colonel W Boileau on the afternoon of the 21st idem

By Order

K D ERSKINE *Lieut*,

*for F t A t to th Comr Civil s Agent
Rajputana & Chief Commr Ajmere Merwara*

RAJPUTANA AND CENTRAL INDIA ADMINISTRATIONS, PUBLIC WORKS DEPARTMENT

NOTIFICATION

Camp Ajmere, the 5th March 1890

No 683 B—Under the provisions of Section 5 of the Ajmere Municipalities Regulation 1886, the Chief Commissioner of Ajmere Merwara is pleased to notify the appointment of Odha Lumberdar as a Member of the Keki Municipal Committee the Lal Nawal Kishore, resigned

By Order,

G F L MARSHALL *Lt Col R F*

*Sary to the Chief Commr of Ajmere & Merwara
in the I W D pt*

RESIDENT IN MYSORE

NOTIFICATION

Bangalore the 1st March, 1890

No 700—2979—Under the provisions of "the Bangalore Measures of Length Law, 1889" the Resident in Mysore directs that the public servants mentioned in the schedule here to annexed who have been supplied with certified measures under the said Law shall have charge of the said measures for the purposes of the said Law

SCHEDULE

The Collector of the Civil and Military Station of Bangalore
The District Superintendent of Police of the Civil and Military Station of Bangalore
The 2nd Magistrate of the Civil and Military Station of Bangalore
The Inspector, B I Division Broadway Station of the Civil and Military Station of Bangalore
The Inspector B II Division Commercial Street Station of the Civil and Military Station of Bangalore
The Chief Constable B II Division Alsur Station of the Civil and Military Station of Bangalore
The Inspector B III Division, Shoolay Station of the Civil and Military Station of Bangalore

By Order

L S NIWMARCH

Asst to the Resident

NORTH WESTERN RAILWAY

NOTIFICATION

Lahore the 5th March, 1890

No 5—Mr C J Cole Assistant Engineer 1st grade is granted under Section II Chapter XIII of the Civil Service Regulations furlough for ten days in extension of one year's furlough granted to him in Director General of Railways Notification No 36 of 12th November 1888

W A J WALLACE *Colonel A E*

Director N W Railway

SURVEY OF INDIA DEPARTMENT PUBLICATIONS FOR SALE

Metric Weights and Measure and other Tables price 1/6 Station 11/111 Survey & General's Office No 13 Wood Street Calcutta

Descriptive Catalogue of Instruments available at the Mathematical Instrument Office No 13 Wood Street Calcutta price 1/2

Table for the Indian Ports for the year 1890 (1st January 1891)—

Part I Western Ports 1/15—Aden Kurrachee Olha Port and Bayt Harbour (mouth of Gulf of Cutch) Kathiawar & Havnagar Bombay Mormugao (Goa) Karwar Beypore Cochin Tuticorin Calcutta and Colombo (Ceylon) and Pamban Pass (Island of Rameswaram) Price R

Part II Eastern and Burma Ports *via* — Negapatam
Madras Cocanada Vizagapatam False Point
Dablat (Saugor Island), Diamond Harbour Kidder
pore (Calcutta) Chittagong Akyab Elephant
Point Rangoon Amherst Moulmein and Port
Blair

Aden pamphlet	Price Rs 2
Kurrachee pamphlet	As 8
Ditto Sheet	" 8
Okha, Kathiawar and Bhavnagar pam phlet	R 1
Bombay pamphlet	As 8
Ditto Sheet	8
Mormugao and Karwar pamphlet	12
Tuticorin Galle Colombo and Paumben	R 1
Pass pamphlet	As 8
Madras pamphlet	8
Ditto Sheet	R 1
Hooghly River Sheet	As 8
Chittagong pamphlet	12
Rangoon River pamphlet	12
Ditto Sheet	" 12
Moulmein River pamphlet	8
Port Blair pamphlet	

These can be purchased either directly from
the Office of the Tidal and Levelling Party Sur
vey of India Poona or from the following
Agents —

Messrs Thacker Spink and Company Cal
cutta Messrs Thacker and Company Bombay
the Manager, *Times of India* Bombay the
Port Officers at Moulmein Chittagong False
Point Cocanada Madras Negapatam Paumben,
Tuticorin, Colombo Galle Cochin Calicut,
Mangalore and Aden the Vice Chairman Port
Commissioners Rangoon and the Chairman,
Port Trust Kurrachee

M W ROGERS *Lieut Col RE,*

*Assistant Surveyor General
In charge Surveyor General's Office*

POST OFFICE

NOTIFICATIONS

Calcutta the 8th March 1890

No 11320 — Mr G A F Bennett Postmaster
Aden is appointed to be Deputy Postmaster
Bombay

Mr. I R Jirdine is appointed to be Post
master Aden

P SHIRIDAN,

for Dir Genl of the Post Office of India

*Unclaimed Letters held in the Barrackpore Post Office
on the 10th March 1890*

Burn M M	Kil (Lal)	Isgrav Richard
Cl A M	Kyz F	D an
Jl n H L	McVill Isaac	Secretary Druggists Assembly

Letters marked 'C' for the Office

Bl in W H	D R la B I	Cr en W W
R k I W	D k n Mrs F	Cull t E
B W	Don l G P H	Ha l n C J
Ba t M	D l f d A	H mlt J R
B l d J	Dy nd G I	Hancock J C
H k y C M	Ill t K	Ha dy Mrs M
Ba A I	Ill r J I S	H wett F J
B W	I C J H &	Higr i C C
B n D	I C J	Horu Miss M L
Bru R C	I k F M	Hirphes M S H
B lk lry P F	I l H	Hunter H C
Bura tt M	I a M Flo	Ir n C
Ca b y Lady	I a A M	J nks T
Cayl y H	F M lan	Johann sen O C
Oh rmetaut Mr	Can m Cha l s	K nnaid F
Chatt rton J	G d I	k b s J D
Ch sc Henry	Gifford H J	Lach R
Cooper W	Glover W E	Lamb I G

Letters marked 'C' for the Office, —contd

Langer, J O	Newby C R A	Russell, Donald.
Linton C E	O'Mealy Capt.	Sano T
Liv sey Thomas	D Oily	Searle F W
Long W	Payne E H	Sheumon John
Mackenzie J	Penn Mrs	Shworth T K
Major A	Platts Mrs S K	Skinner J C M
Mathewson F	Potokie Count J	Taylor C S
Matthews J R	Powell F	Thompson D
Maxwell Sir J S	Prenter Miss	Thomson Captain
May J I	Rennard J R	W A
Mayes W H	Rennick F B M	Uphill T
McAdoo Mr	Rob rson John	Urste Johan
McNai Miss	R binson G	Walter Amherst
McSmith D	Rosenstern Otto	Walter F
Menexis Mrs C	R skell R chard	Weatherels Harry
Menzies C	Ross J D	Wilmer Mrs
Morgan Mrs R	Rubie Phil C	Wood, Miss
Morshead, L		

Registered Letters

Chodetti A	Hertzel F	Marsland W
Dav s W N	Leona d C B	Robert Falsteine
Edwards C	MacLeod D J	Kortiss
Giuseppe Celestini		

*Unclaimed Letter held in the Barrackpore Post Office
on the 10th March 1890*

Browne, A J	Ferg s n H F	Thompson Mrs.
Caulte A	Morgan G	Wallac Rev

E HUTTON

Residency Poona Calcutta

The 15th March 1890

SEA AND FOREIGN MAILS

Mail	Date of Issuance at Calcutta	Route by which despatched
Egypt F op A e ca Cap C l t l g l U t d k ng d	1890	
Ditto (H k P t l l t t Pa k ts)	1th Mar	Le P & O Str f n B bay
Ceylon Stat Settlements N th lands India Lal n Bin kok (Sia) I l l p p Island Ch and J a n	17th	Ditto
Australia New Z la l nd Gas n nia	4th	Ditto
M d a l nd h rry C y lo Bala d S ga p o and Ch u	24th	Ditto
Mala and C l mbo	20th	Le F erch St N c t
Strats China and Japan	19th	P l & O Str B al
Rang n a d M l n n	22nd	Le F erch St A tsang
Ditto ditto	8th	P l & O Str A handalla
Akyab Ky ul p yu Sandoway a l R k	21st	Le F erch St Bhundara
Port Blair	19th	P l & O Str huphrate
Madras Colombo Strait and China	8th	Le F erch St l d Rangoon
	17th	A H Lloyds Str Niole

NB — The letters for inland articles (including articles for
Burma and Port Blair and for Ceylon by land route) will be
cleared for the last time for articles without the late fee at 7 P M
p c c l y a l t e w h h o l a n d l e t t e s a n d p a p e r s f u l l y p r e
paid and bearing an extra postage stamp of half anna will be
received up to 7 30 P M

On the day of despatch of the Mail to Europe the letter box
for Foreign articles will be cleared for the last time for articles
without the late fee at 8 30 P M and late letters and papers will
be received up to 9 P M On other days the letter box for Foreign
articles will be cleared for the last time for articles without the
late fee at 7 P M and Foreign letters and papers fully prepared
bearing an extra stamp of 4 annas will be received up to 7 30 P M
for despatch by any Foreign Mails despatched the same night

E HUTTON

Presidency Postmaster Calcutta

To all Officer employed in Government Departments who are in receipt of salaries and cooperation on a certificate being furnished to the effect that the book is purchased only for the personal use of the officer. R3 (8)

Ministerial Report to the
Government of India

Pleaders and Mukhtars Rules as to the qualification and certificates &c. of in Courts subordinate to the High Court 22 (12)

MARINE

- Rules for the Guidance of Running Pilots 1886 8a (2a)
- The River Hooghly Calcutta to Sangor Island with Charts and Diagrams By S R ELSON R2 8 (2a)
- Sailing Directions by Commander L S Dawson RN 3a (a)
- Abstract of the Rules of the Road at Sea in Tamil R1 (1a 6p)
- Ditto ditto in Telegu R1 (1a 6p)
- The Bengal Pilot's Code of Signals R1 (2a 6p)
- Regulations and Suggestions as to the Survey of the Hull of ships and the Maintenance of Steam engines R1 (2a)
- Memorandum on the different methods of ascertaining the discharge of Rivers Canal &c By C W ODLING Esq MICE R1 (a)
- Regulations relating to the Examination of Engineers for Colonial certificates of competency under Act VII of 1884 R1 (1a)
- Ditto relating to the Examination of Engine Drivers under Act VII of 1884 2a (1a)
- Ditto relating to the Examination of Masters and Mates in the Mercantile Marine for Colonial certificates of competency R1 (1a)
- Ditto relating to the Examination of Masters and Mates for local certificates in the Mercantile Marine under Act I of 1859 R1 (1a)
- Ditto relating to the Examination of Masters Engineer and Engine Drivers under the Land Steam vessels Act 1884 4 (1a)

APPOINTMENT DEPARTMENT

- The Quarterly Civil List for Bengal corrected up to 1st January 1890 R1 (4)
- History of Services of Gazetted Officers Corrected up to July 1889 R1 5 (3a)

REVENUE

- Butwarra Manual 1889 R1 8 (4a)
- Land Registration Manual 1889 R1 8 (4a)
- Wards Manual 1888 R1 (4a)
- Cess Manual 1888 R1-8 (4a)
- Records Manual 1888 R1 2a (1a 6p)
- Mis Vol of Board's Rules 1888 R2 (4a)
- Revenue Officers Manual 1888 R1 (3a)
- Certificate Procedure Manual 1888 8a (1a 6p)
- Waste Lands Manual 1888 12a (2a)
- Settlement Manual 1888 8a (2a)
- Bengal Embankment Manual R2 With Map R3 (2a)
- Bengali Translation of the Revised Salt Manual 4a (6p)
- Rules for the Guidance of Officers in the administration of the Salt Department. R1 4 (3a)
- Board's Rules or rules for the guidance of Officers engaged in the administration of the Revenue Department in the Lower Provinces of Bengal Vols I and II R4 5a) and R3 (5a) Int revised copies R5 (8a) and R3 8 (8a) respectively Printed slips containing alterations and additions will be supplied to purchasers monthly at 1/6 p annum including postage
- Rules under the Bengal Tenancy Act in English 2a (1a)
- Ditto ditto in Bengali 2a (1a)
- Ditto ditto in Hindi 2a (1a)
- Rules for the grant of ordinary leases of arable lands 4a (1a)
- Rules for the grant of leases of waste lands for tea cultivation 4a (1a)
- Official Report of the Calcutta International Exhibition, 1883 84 Vol I III
- In full volume R6 8 (R-2)
- In full of the R5 12 (R1 2)
- Behar Peasant Life Illustrated By G A GRIERSON Esq BCS R5 (8a)
- Memorandum on the Revenue History of Chittagong By H J S COLLIER C.S. R2 4 (4a)
- A Revenue History of the Sunderbans By F K PARGI TSK CS R2-8 (1a)
- A Sketch of the Administration of the Hooghly District by Mr G LOYNBARK R1-5 (3a)

The Fauna of British India Part I R7 8 (3a)

Ditto ditto Volume I R15 (6a)

Ditto ditto Volume II R15 (6a)

The Fauna will be complete in 7 Volumes The book will sold as a complete work in 7 Volumes Subscription advance for the complete set must be paid before any time is supplied

Village Directory of the Presidency of Bengal—

Vol	I	Burdwan
Vol	II	Bankoora
Vol	III	Boerbhoo n
Vol	IV	Midnapore
Vol	V	Hooghly
Vol	VI	Howrah
Vol	VII	24 Pargannas
Vol	VIII	Khoolna
Vol	IX	Niddea
Vol	X	Jessore
Vol	XI	Mohammadabad
Vol	XII	Dinapore
Vol	XIII	Rajshahi
Vol	XIV	Bogra
Vol	XV	Pubna
Vol	XVI	Darjeeling
Vol	XVII	Jalpaiguri
Vol	XVIII	Cooch Behar
Vol	XIX	Dacca
Vol	XX	Farrukpore
Vol	XXI	Backergunge
Vol	XXII	Mymensingh
Vol	XXIII	Tippurah
Vol	XXIV	Noakhali
Vol	XXV	Chittagong District and Chittagong Hill Tracts
Vol	XXVI	Patna
Vol	XXVII	Gya
Vol	XXVIII	Shahabad
Vol	XXIX	Dhanu
Vol	XXX	Muzaffarpore
Vol	XXXI	Saon
Vol	XXXII	Chinpan
Vol	XXXIII	Moulvibazar
Vol	XXXIV	Bhagalpore
Vol	XXXV	Purnea
Vol	XXXVI	Maldah
Vol	XXXVII	Sethalpur
Vol	XXXVIII	Cuttack
Vol	XXXIX	Balaso
Vol	XI	Barso
Vol	XLI	Hazarebagh
Vol	XLII	Loharlakka
Vol	XLIII	Manbhum
Vol	XLIV	Singhpoor
Vol	XIV	Butary States of Chota Nagpur and Orissa

R1-8 e k (21) p p)

MISCELLANEOUS

- Reports on the Effects of Artificial Respiration Intra-nasal Injection of Ammonia and Administration of various Drugs &c in India and Australian Snake poisons (4a)
- A Report on the District of Jessore its Antiquities History and its Commerce By J WESTLAND Esq R3 (3)
- Report of the Vizagapatam and Backergunge Cyclone of October 1876 R3 (4a)
- Winds of Northern India R1 (2a)
- Manual of Materia Medica in Urdu By SHAIK AHMED ALY 8a (a)
- Buddha Gaya, the Hermitage of Sakya Muni R301 (R1)
- Further Notes on the Rungpore Records Vol II F G GLAZIER C.S. R1 (2a)
- Selection of Papers regarding the Hill Tracts between Assam and Burmah and on the Upper Brahmaputra (4a)
- Descriptive Ethnology of Bengal By Colonel EDWARD TUTE DALTON—
- Bound copies R45 0 0
- Unbound copies R35 0 0
- Way to Health in Bengal 1a



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 15 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART III

Advertisements and Notices by Private Individuals and Corporations

NOTICE

IN THE COURT OF SMALL CAUSES AT
AJMER

*Proceedings of an Enquiry held under Chapter
20 of Act XIV of 1888*

Applicant (Judgment debtor) Mulla son of
Chimni, Chita of Chor raw is in Ajmer

versus

Respondent (Decree holder) Radha Lal Nuth
Mall Ram Chander Mussummat Singhar
Kunver Ghisulall Kundin Mall Pertab
Mall and Sada Sukh of Ajmer

Decree passed by this Court

Name of Scheduled Creditor with the amount
of debt due —

	A	P
1 Radha Lal son of Kulu Ram and Pirbhulal son of Radha Lal of Ajmer	93	14
2 Nuth Mall son of Kandar Nath	40	1
3 Ram Chander son of Chowdh Mall	46	15
4 Musammat Singhar Kover widow of Kistore Chund of Ajmer	617	8 0
5 Ghisulal son of Rugh Nath adopted Chordhan Dass	56	2 0
6 Kundin Mall son of Bhoru Mall	4	3
7 Pertab Mall Mahajan of Birakhera was	15	0 0
8 Sada Sukh son of Birdi Chund Ma hajan of Ajmer	65	0 0
TOTAL	2446	12 6

Under the provisions of Section 354 Civil
Procedure Code it is hereby notified that the
bovenamed Mulla has been declared insolvent
and discharged under Section 351 of the afore
said Code

NIZAMUDDIN,
Judge Small Cause Court Ajmer

PROMISSORY NOTES

Lost

The Government Promissory Notes of the
description Nos and value as quoted below
originally funding in the name of Ramchandra
Naryan, the proprietor by whom they were nev
transferred or endorsed to any other person
having been lost notice is hereby given that
payment of the above note and the interest
thereupon have been stopped at the Public
Debt Office Bank of Bengal Calcutta and that
application made for the issue of duplicates
in favour of the proprietor The public are
cautioned against purchasing or otherwise deal
ing with the above security —

Debt	Security	No	Date	Amount	Interest paid to
Reduced 4 per cent loan 1879	1029040	Jun 11 1879	2000	Jun 16 1889	
4 per cent loan 1865	157194	May 1 1865	1000	May 1 1889	
Ditto	15,195	May 1 1865	1000	May 1 1889	
Ditto	206942	May 1 1865	1000	May 1 1889	
TOTAL			5000		

RAMCHANDRA NARAYAN

Car of Doorgam Tugan Lakel
Op t H
Jo l i c l

BARODA

The 7th February 189

Lost

The lower halves of the Government Promissory Notes Nos 236782 and 236783, of the 4 per cent loan of 1865, for ₹500 each originally standing in the name of the Bank of Bengal, and last endorsed to General Dumber Shum Shere Jung Bahadur Rana the proprietor by whom they were never endorsed to any other person, having been lost notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

RAKHAL CHUNDER CHATTERJEE

Secretary to the Representative of the Govt of Nepal

Estate R W PEARCE, Deceased

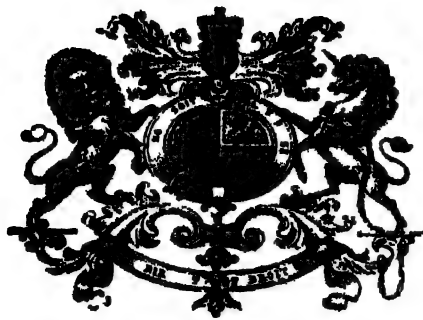
Notice is hereby given in pursuance of section 320 of Act X of 1865 of the Legislative Council of India that all persons having claims against the estate of Robert Webb Pearce, formerly of Howrah Carriage Superintendent of the East Indian Railway Company, are required to send in statements of their claims to the undersigned within one month from this date after which time the assets of the estate will be distributed.

HARRISS & SIMMONS

Attorneys for the Executors

CALCUTTA

The 24th February 1890



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 15 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART IV

Acts of the Governor General's Council assented to by the Governor General

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 14th March 1890, and is hereby promulgated for general information —

ACT NO VII OF 1890

An Act to enable the Comptoir National D Escompte de Paris to sue and be sued in the name of the Chief Manager for the time being of the Indian Agencies of the said Comptoir

WHEREAS certain persons have formed themselves into a Company at Paris for the transaction of banking business under the name of the Comptoir National D Escompte de Paris

And whereas the said Company was constituted and established under and by virtue of certain resolutions passed on the 3rd and 11th June 1889, by General Meetings of Shareholders

And whereas by the Articles of Association of the said Company it is provided (among other things) that the said Company may continue to exist and carry on business for a term of fifty years from the first day of May 1889 that the shareholders of the Company shall be responsible only to the amount of their shares respectively, that the rights and liabilities attached to each share shall follow its transmission into whatever hands it may pass and that the Company may establish Agencies or Branches as well in France as in the French Colonies and abroad, such Agencies to be organized and conducted in the same manner as the Comptoir National D Escompte itself,

And whereas Agencies of the said Company have been recently established in Calcutta and Bombay,

And whereas on the thirtieth day of April, 1862, a Convention was concluded and signed at Paris between Her Majesty the Queen of Great Britain and Ireland and His Majesty the Emperor of the French, comprising the following Articles, that is to say *First*—The High Contracting Parties declare that they mutually grant to all Companies and other Associations commercial, industrial or financial constituted and authorized in conformity with the laws in force in either of the two countries, the power of exercising all their rights, and of appearing before the tribunals whether for the purpose of bringing an action or for defending the same, throughout the dominions and possessions of the other Power subject to the sole condition of conforming to the laws of such dominions and possessions *Second*—It is agreed that the stipulations of the preceding article shall apply as well to Companies and Associations constituted and authorized previously to the signature of the present Convention as to those which may subsequently be so constituted and authorized *Third*—The present Convention is concluded without limit as to duration Either of the High Powers shall, however be at liberty to terminate it by giving to the other a year's previous notice The two High Powers moreover, reserve to themselves the power to introduce into the Convention by common consent any modifications which experience may show to be desirable

And whereas it is desirable that effect should be given to the said Convention so far as the Comptoir National D Escompte de Paris and its Agencies now or hereafter established in British India are concerned

It is hereby enacted as follows —

1 (1) This Act may be called the Comptoir National D Escompte de Paris Act 1890

(2) It extends to the whole of British India and

(3) It shall come into force at once

2 In this Act, unless there is something repugnant in the subject or context the expressions "Chief Manager of the Agencies in British India of the said Comptoir" and "Chief Manager" include any person for the time being acting as Chief Manager of the said Agencies in British India of the Comptoir National Des comptes de Paris, or being or acting as Manager of such one of the same Agencies as may be situate within the jurisdiction of the Court in which the suit or proceeding mentioned in any of the sections of this Act may be instituted or carried on

3 On and from the commencement of this Act all suits and other proceedings whatever, for any injury or wrong done to any moveable or immoveable property of the said Comptoir, in whomsoever the same may for the time being be vested, whether in the said Comptoir or in some person or persons in trust for the said Comptoir or upon or in respect of any present liability to the said Comptoir, or upon any bonds covenants, contracts or agreements which already have been or hereafter shall be given to or entered into with the said Comptoir, or to or with any person whomsoever in trust for the said Comptoir, or wherein the said Comptoir is or shall be interested, and also all instruments and petitions to found any adjudication of insolvency in any Court against any person indebted to the said Comptoir, and liable to have been made insolvent by the laws now or at any time hereafter in force relating to insolvents in British India and generally all other proceedings whatsoever to be commenced or carried on by or on behalf of the said Comptoir or wherein the said Comptoir is or shall be interested against any person whether such person is or shall then be a shareholder or partner of or in the said Comptoir or not shall and lawfully may be commenced and prosecuted in the name of the person who shall be the Chief Manager of the Agencies in British India of the said Comptoir at the time such suit or proceeding shall be commenced as the nominal plaintiff or petitioner for or on behalf of the said Comptoir and all suits and proceedings as well for subsisting as future accruing claims debts or demands to be commenced against the said Comptoir by any person, whether such person is or shall then be a shareholder or partner of or in the said Comptoir or not, shall be commenced and prosecuted against the Chief Manager as the nominal defendant or respondent for and on behalf of the said Comptoir, and the death, removal, resignation or any other act of such Chief Manager, or his bankruptcy or insolvency shall not abate or prejudice any suit or other proceeding commenced under this Act, but the same may be continued, prosecuted and carried on or defended in the name of any other the Chief Manager

4 On and from the commencement of this Act, in all criminal proceedings instituted or carried on by or on behalf of the said Comptoir, for fraud or injury upon or against the said Comptoir, or for any offence whatever relating to any money, notes bills effects securities or any moveable or immoveable property of the said

Comptoir, or for any other offence against the Comptoir, it shall be lawful to state such money, notes, bills, effects and securities, and any moveable and immoveable property, in whomsoever the same may be vested, whether in the said Comptoir, or in some person or persons in trust for the said Comptoir, to be the money, notes, bills, effects and securities or property of the said Comptoir, or of the Chief Manager of the Agencies in British India of the Comptoir, and any offence committed with intent to injure or defraud the said Comptoir shall and lawfully may in such proceeding be stated to have been committed with intent to injure or defraud the said Comptoir or such Chief Manager and any offender may thereupon be lawfully convicted of any such offence and in all proceedings, in which before the commencement of this Act, it would have been necessary to state the names of the persons composing the said Comptoir, it shall be lawful and sufficient to state the name of such Chief Manager and the death, resignation or removal of such Chief Manager shall not abate or render defective in anywise affect or prejudice such criminal proceedings

5 No suit which may be commenced in the Court in British India against the said Comptoir or the Chief Manager of the Agencies in British India of the said Comptoir upon or arising out of any contract entered into by or on behalf of the said Comptoir shall be in any wise affected or defeated by reason of the plaintiff therein or of any other person who may be in any wise interested in such suit being a shareholder or partner of or in the said Comptoir but any shareholder or partner of or in the said Comptoir shall have the same right of suit and remedy to be proceeded in and enforced in the same manner against the said Comptoir or such Chief Manager upon any contract, and upon and for any damage or demand whatsoever which he might have had if he had been a stranger, and no shareholder or partner of or in the said Comptoir

6 No suit commenced by virtue of this Act by or on behalf of the said Comptoir in the name of the Chief Manager upon or arising out of any contract whatsoever, entered into or on behalf of the said Comptoir or for recovery of any debt damage or demand whatsoever due or owing to the said Comptoir for any other cause or any other account shall be in any wise affected or defeated by reason of the defendant therein, or person or persons who may be in any wise interested in such suit being a shareholder or partner of or in the said Comptoir, the said Comptoir shall and may have the same right of suit and remedy to be proceeded in and enforced in the same manner against any shareholder or partner of or in the said Comptoir either alone or jointly with any other person upon any contract, and upon and for any damage or demand whatsoever, which the Comptoir might have had if such cause of suit had arisen with a stranger and not a shareholder or partner of or in the said Comptoir

7 The Chief Manager of the Agencies in British India of the said Comptoir shall have an office for the transaction of the business of the Comptoir. He shall cause a memorial, in the form and to the effect set forth in Schedule A, or as near thereto as the circumstances of the case will admit of, verified by a declaration in writing made by him before a Judge of the High Court of Judicature within the jurisdiction of which his office is situated, to be enrolled amongst the records of said High Court. Such memorial shall prior to being enrolled, be signed by the Chief Manager, and shall be accompanied by or have annexed thereto or endorsed thereon, copies of resolutions, notarial acts, articles and other instruments under which the said Comptoir is established, and copies of the various rules under which the business of the said Comptoir is conducted. The memorial shall set forth the situation of the office of the Chief Manager, and every other office and place in British India or at which the business of the said Comptoir is carried on and it shall contain a statement of the amount both of the nominal and of the paid up capital, the number of shares into which the capital is divided, the amount of each share and the amount of capital (if any) which the said Comptoir shall have set aside for working capital in British India and if the total mentioned capital is other than money, a statement of how it stands invested, and the name of the person whose name

8 No memorial shall be enrolled unless the authority of the Chief Manager by whom it is signed and the copies of resolutions, notarial acts, articles and other instruments accompanying the memorial shall be authenticated by the signature and seal of a notary public in France, and countersigned by the British Majesty's Consul General in Paris for the time being.

9 Whenever any new Chief Manager of the Agencies in British India of the said Comptoir shall be appointed or any change in, or addition to any of the facts stated in any memorial which may have been enrolled shall take place, a like memorial in the form and to the effect set forth in Schedule B, verified as aforesaid shall, within twelve months after such appointment, change or addition shall have been made be enrolled as aforesaid, specifying the name and description of the new Chief Manager and containing a statement of the change or addition which may have taken place in the facts aforesaid.

10 If any declaration made for the purpose of verifying a memorial under this Act shall be false or untrue in any material particular the person wilfully making such declaration shall be guilty of an offence within the meaning of section 199 of the Indian Penal Code.

11 Until such memorial as first hereinbefore mentioned shall have been duly verified and enrolled no suit shall be brought by the said Comptoir under the authority of this Act, and until the memorial by this Act required to be

verified and enrolled in the event of the appointment of a new Chief Manager of the Agencies in British India of the said Comptoir shall have been duly verified and enrolled the person whose name shall appear in the last memorial which shall have been duly verified and enrolled shall be liable to all such suits and executions upon judgment or decree and other proceedings under this Act, and in the same manner, as if he had not ceased to be such Chief Manager and as if no new Chief Manager had been appointed.

12 An examined copy of every memorial enrolled pursuant to this Act as a proof of contents of memorial by and under the hand and signature of a Registrar for the time being of the High Court of Judicature in which the same shall have been enrolled, shall be received in evidence as proof of the contents of such memorial and proof shall not be required that the person by whom the memorial purports to be verified was the Chief Manager at the time of such verification.

13 Execution on every judgment, decree, judgment or order and order made or pronounced in any suit or proceeding in any Court in British India against the Chief Manager shall and may be issued and enforced against any property in British India belonging to the said Comptoir. All the provisions of the Code of Civil Procedure as to the attachment of property before judgment and after judgment shall in all suits against the Chief Manager have full force and effect as regards property in British India belonging to the said Comptoir. So long as the full amount recoverable by any person under any judgment, decree or order shall not have been recovered no execution issued from any Court in British India nor anything in this Act shall in any way prejudice or injure the right of such person to proceed in France under the privileges and powers reserved to British subjects by and under the said Convention of the thirtieth day of April 1862, for the recovery of the amount unrecovered.

14 No person having or claiming to have any demand upon or against the said Comptoir shall when the same has been so determined as to have been pleadable in bar against such person, bring more than one suit in respect of such demand and the proceedings in any suit which may have been brought against the Chief Manager under the authority of this Act if so determined, may be pleaded in bar of any suit in any Court in British India for the same cause against the same or any other Chief Manager and in case of any demand which the said Comptoir now has or hereafter may have upon or against any person, whether a shareholder of the said Comptoir or not and which shall have been determined in any suit commenced or prosecuted by the Chief Manager, the proceedings in such suit may be pleaded in bar of any other suit, in any such Court as aforesaid for the same demand which may be commenced or prosecuted by the same or any other Chief Manager.

XIV 1188

SCHEDULE A

(See section 7)

Memorial made the day of by
the Chief Manager of the Agencies in British
India of the Comptoir National D'Escompte
de Paris, pursuant to the Comptoir National
D'Escompte de Paris Act 1890, setting forth
the particulars prescribed by section 7 of the
said Act

Situation of office of Chief Manager
Situation of other offices and places in
British India
Entire nominal capital of the Comp-
toir
Paid up capital
Number of shares
Amount of each share
Amount of capital set aside for opera-
tions in British India
Mode in which the same is invested
Name in which the same is invested

I, *A B*, Chief Manager of the Agencies in
British India of the Comptoir National
D'Escompte de Paris do solemnly and sincerely
declare, to the best of my knowledge and belief,
that the above written memorial is true in all
respects

(Sd) *A B*

Declared before me, a Judge of the High
Court of Judicature at

SCHEDULE B.

(See section 9)

Memorial made the day of by
the Chief Manager of the Agencies in Brit
India of the Comptoir National D'Escompte
de Paris, pursuant to the Comptoir Natio
D'Escompte de Paris Act, 1890, setting fo
particulars of change or changes as prescrib
by section 9 of the said Act

Name and description of new Chief Manag
or

New situation of office of Chief Manager,
or

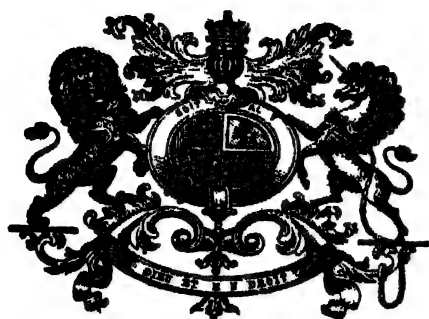
Other change or changes

I, *C D*, Chief Manager of the Agencies
British India of the Comptoir National D'
compte de Paris, do solemnly and sincere
declare, to the best of my knowledge and beli
that the above written memorial is true in
respects

(Sd) *C D*

Declared before me, a Judge of the Hi
Court of Judicature at

S HARVEY JAMES,
Secretary to the Government of Ind



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 15 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V

as introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Report of the Select Committee on the Bill to amend Act XXV of 1867 was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 14th March 1890 —

We, the undersigned Members of the Select Committee to which the Bill to amend Act

From Manager Chitrashala Press Poona dated 23rd January 1890 and enclosures Papers No 1]
Telegram from Resident Hyderabad No 54G dated 12th February 1890 [Paper No 2]
From Chief Commissioner Ajmere Merwara No 209C—690 dated 8th February 1890 and enclosure [Papers No 3]
From Secretary to Chief Commissioner Coorg No 178—2949 dated 8th February 1890 [Paper No 4]
From Officiating Secretary to Chief Commissioner Central Provinces No 54C dated 14th February 1890 [Paper No 5]
From Officiating Secretary to Chief Commissioner Burma No 392—2L dated 14th February 1890 [Paper No 6]
From Secretary Sat Sabha Lahore No 35 dated 12th February 1890 [Paper No 7]
From Chief Secretary to Government Madras No 271 dated 15th February 1890 and enclosures [Papers No 8]
From Chief Secretary to Government Bombay No 833 dated 21st February 1890 and enclosures [Papers No 9]
From Registrar High Court, Calcutta No 465 dated 24th February 1890 [Paper No 10]
From Officiating Secretary to Chief Commissioner Assam No 649 dated 20th February 1890 and enclosures [Papers No 11]

XXV of 1867 was referred have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report with the Bill as amended by us annexed thereto

2 We consider that it will be sufficient for a printer to submit one copy

instead of two copies, of each book for the use of the Government in India. We have accordingly proposed to dispense with the copy which was to have been at the disposal of the Governor General in Council

3 We have made a few other amendments in the Bill, but none of them are of such importance as to call for further remark

4 The publication ordered by the Council has been made as follows —

In English

<i>Gazette</i>	<i>Date</i>
Gazette of India	21st December 1889
Fort Saint George Gazette	7th January 1890
Bombay Government Gazette	2nd January 1890
Calcutta Gazette	25th December 1889
North Western Provinces and Oudh Government Gazette	28th December 1889
Central Provinces Gazette	28th December 1889
Burma Gazette	4th January 1890
Assam Gazette	4th January 1890
Coorg District Gazette	1st February 1890

<i>In the Vernaculars</i>		
<i>Province</i>	<i>Language</i>	<i>Date</i>
Madras	Kanarese	28th January, 1890.
	Malayalam	28th January 1890
	Tamil	4th February 1890.
	Telugu	4th February 1890
Bombay	Hindustani	4th February 1890
	Marathi	27rd January 1890
	Gujarathi	23rd January, 1890.
	Kanarese	23rd January 1890
Bengal	Bengali	21st January 1890
	Hindi	21st January 1890.
	Uriya	23rd January 1890.
North Western Provinces and Oudh	Urdu	25th January 1890
Central Provinces	Hindi	29th January 1890
Burma	Burmese	1st February 1890
Assam	Bengali	8th February 1890.

5 We do not think that the measure has been so altered as to require re publication, and we recommend that it be passed as now amended

ANDREW R SCOBLE
 PHIL. P HUTCHINS
 SYUD AMEER HOSSEIN
 R J CROSTHWAITE

The 12th March, 1890

No. II.

A Bill to amend Act XXV of 1867

WHEREAS it is expedient to amend Act XXV of 1867 (*an Act for the regulation of Printing presses and Newspapers for the preservation of copies of books printed in British India and for the registration of such books*), It is hereby enacted as follows —

Repeal of part of preamble to Act XXV 1867.

I In the preamble to the said Act the word ' three ' is hereby repealed

2. In section 1 of the said Act in the definition of the word " Magistrate ", the words " and a Justice of the Peace " are hereby repealed

Repeal of part of section 1 Act XXV 1867

3. In section 6 of the said Act, for the words ' other Court within the local limits of whose ordinary original civil jurisdiction ' the words ' other principal Civil Court of original jurisdiction for the place where ' shall be substituted

Amendment of section 6 Act XXV 1867

Substitution of new part for Part III Act XV 1867

4 For Part III (sections 9, 10 and 11) of the said Act the following shall be substituted, namely —

"PART III

' DELIVERY OF BOOKS

"9 Printed or lithographed copies of the whole of every book which shall be printed or lithographed in British India after this Act shall come into force together with all maps prints or other engravings belonging thereto finished and coloured in the same manner as the best copies of the same, shall notwithstanding any agreement (if the book be published) between the printer and publisher thereof be delivered by the printer at such place and to such officer as the Local Government shall by notification in the Official Gazette, from time to time direct and free of expense to the Government, as follows, that is to say —

(a) in any case within one calendar month after the day on which any such book shall first be delivered out of the press, one such copy and,

(b) if within one calendar year from such day the Local Government shall require the printer to deliver other such copies not exceeding two in number then within one calendar month after the day on which any such requisition shall be made by the Local Government on the printer, another such

copy, or two other such copies, as the Local Government may direct,

the copies so delivered being bound, sewed or stitched together and upon the best paper on which any copies of the book shall be printed or lithographed

"The publisher or other person employing the printer shall, at a reasonable time before the expiration of the said month supply him with all maps, prints and engravings finished and coloured as aforesaid which may be necessary to enable him to comply with the requirements aforesaid

"Nothing in the former part of this section shall apply to—

(i) any second or subsequent edition of a book in which edition no additions or alterations either in the letter press or in the maps prints or other engravings belonging to the book have been made and a copy of the first or some preceding edition of which book has been delivered under this Act or

(ii) any periodical work published in conformity with the rules laid down in section 5 of this Act

"10 The officer to whom a copy of a book is delivered under the last foregoing section shall give to the printer a receipt in writing therefor

11 The copy delivered pursuant to clause (a) of the first paragraph of section 9 of this Act shall be disposed of as the Local Government shall from time to time determine

"Any copy or copies delivered pursuant to clause (b) of the said paragraph shall be transmitted to the British Museum or the Secretary of State for India or to the British Museum and the said Secretary of State as the case may be

5 For sections 16 and 17 of the said Act the following shall be substituted, namely —

Substitution of new sections for sections 16 and 17 Act XXV 1867

"16 If any printer of any such book as is referred to in section 9 of this Act shall neglect to deliver copies of the same pursuant to that section, he shall for every such default forfeit to the Government such sum not exceeding fifty rupees as a Magistrate having jurisdiction in the place where the book was printed may on the application of the officer to whom the copies should have been delivered or of any person authorised by that officer in this behalf, determine to be in the circumstances a reasonable penalty for the default and in addition to such sum such further sum as the Magistrate

Penalty for not delivering books or not supplying printer with maps

may determine to be the value of the copies which the printer ought to have delivered

"If any publisher or other person employing any such printer shall neglect to supply him, in the manner prescribed in the second paragraph of section 9 of this Act, with the maps, prints or engravings which may be necessary to enable him to comply with the provisions of that section, such publisher or other person shall for every such default forfeit to the Government such sum not exceeding fifty rupees as such a Magistrate as aforesaid may, on such an application as aforesaid, determine to be in the circumstances a reasonable penalty for the default, and, in addition to such sum such further sum as the Magistrate may determine to be the value of the maps, prints or engravings which such publisher or other person ought to have supplied

"17 Any sum forfeited to the Government under the last foregoing section may be recovered under the warrant of the

Recovery of forfeitures and disposal thereof of and of fines

Magistrate determining the sum, or of his successor in office, in the manner authorised by Code of Criminal Procedure for the time being in force, and within the period prescribed by Indian Penal Code, for the levy of a fine

"All fines or forfeitures under this Part of this Act shall, when recovered, be disposed of as the Local Government shall from time to time direct"

6 In section 18 of the said Act, for the words "and figure 'pursuant to section 9' the words, let and figure 'pursuant to clause (a) of the first paragraph of section 9' shall be substituted

Amendment of section 18 Act XXV 1867

7 Section 22 of the said Act is hereby repealed

S HARVEY JAMES

Secretary to the Government of India

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Report of the Select Committee on the Bill for the Prevention of Cruelty to Animals was presented to the Council of the Governor General of India for the purpose of making Regulations on the 14th March, 1890 —

We, the undersigned, Members of the Select Committee to which the Bill for the

From Captain R C Temple dated 14th February 1890 [Paper No 1]
 From Chief Commissioner Ajmere Merwara No 229 C—690 III dated 11th February
 [Paper No 2]
 From Chief Secretary to Government Bengal No J 5—A 2 24 dated 14th February
 10, and enclosures [Papers No 3]
 From Mr P R Desai Pleader District Court Ratnagiri dated 6th February 1890
 per No 4]
 From Secretary to Chief Commissioner Coorg No 191—890 dated 12th February
 [Paper No 5]
 From Under Secretary to Chief Commissioner Central Provinces No 933—41 dated
 14th February 1890 and enclosures [Papers No 6]
 From Secretary for Berar to Resident Hyderabad No 56G dated 14th February
 10 and enclosures [Papers No 7]
 From Chief Secretary to Government Bengal No J 5 A—2 25 dated 21st February
 [Paper No 8]
 From Under Secretary to Chief Commissioner Burma No 585—4L dated 21st Febru
 1890 and enclosures [Papers No 9]
 Memorandum by Nawab Meer Mahomed Ally dated 5th March 1890 [Paper No 10]
 From Acting Chief Secretary to Government Madras No 408 dated 4th March
 10 and enclosures [Papers No 11]
 From Officiating Secretary to Chief Commissioner Assam No 788 dated 4th
 March 1890 and enclosures [Papers No 12]

Prevention of
 Cruelty to Ani
 mals was refer
 red have consi
 dered the Bill
 and the papers
 noted in the
 margin, and
 have now the
 honour to sub
 mit this our
 Report with the
 Bill as amended
 by us annexed
 thereto

2 Section 1 —

We have pro
 posed to enable

local Governments to extend any part of the Act to any local area and to withdraw
 its operation in any local area any part of the Act which has been so extended

3 Section 2 — We have defined "animal" to mean any domestic or captured ani
 mal

4 Section 4 — We have proposed to make the practice of "phuká" an offence wher
 ever the operation may be performed

5 Section 6 — We have here followed the Madras City Police Act 1888 and pro
 vided for disabled animals being sent to an infirmary and being detained there for care and
 treatment at the cost of their owners until they are again fit for the work or labour on
 which they have been ordinarily employed

6 We have removed the section which authorised police officers to arrest without
 warrant persons offending against the Act

7 Sections 8 and 10 — We have proposed to authorise Commissioners of Police and
 District Superintendents of Police, as well as Magistrates, to issue search warrants on in
 formation in writing. We have also proposed to authorise them to direct the immediate
 destruction of an animal in cases in which they are satisfied that the sufferings of the
 animal are such as to render such a direction proper

8 Section 11 — We have provided that nothing in the proposed Act shall render it
 an offence to kill any animal in a manner required by the religion or religious rites and
 customs of any race, sect, tribe or class

9 The publication ordered by the Council has been made as follows —

In English

Gazette
 Gazette of India
 Fort Saint George Gazette
 Calcutta Gazette
 Central Provinces Gazette
 Burma Gazette
 Assam Gazette
 Coorg District Gazette

Date
 18th January 1890.
 4th February 1890
 22nd January 1890
 25th January 1890
 1st February 1890.
 1st February 1890
 1st February 1890

In the Vernaculars

<i>Province</i>	<i>Language</i>	<i>Date.</i>
Bengal	Bengali	4th February, 1890.
	Hindi	4th February, 1890.
	Urdu	6th February 1890.
Central Provinces	Hindi	19th February, 1890.
Burma	Burmese	8th February 1890.
Assam	Bengali	15th February, 1890

10 We do not think that the measure has been so altered as to require re publication, and we recommend that it be passed as now amended

PHIL P HUTCHINS
ANDREW R. SCOBLE.
MUHAMED ALI KHAN
DOORGA CHURN LAW
F M HALLIDAY

The 13th March, 1890

No II

A Bill for the Prevention of Cruelty to Animals

WHEREAS it is expedient to make further provision for the prevention of cruelty to animals It is hereby enacted as follows —

Title extent and commencement, and revision of other enactments. I (1) This Act may be called the Prevention of Cruelty to Animals Act 1890

(2) This section extends to the whole of British India and the Local Government may, by notification in the official Gazette, extend, on and from a date to be specified in the notification, the whole or any part of the rest of this Act to any such local area as it thinks fit

(3) When any part of this Act has been extended under sub section (2) to a local area, the Local Government may by notification in the official Gazette direct that the whole or any part of any other enactment in force in the local area for the prevention of cruelty to animals all, except as regards anything done or any offence committed or any fine or penalty incurred or any proceedings commenced, cease to have effect in the local area and such whole or part shall cease to have effect accordingly until the Local Government by a like notification otherwise directs

(4) The Local Government may cancel or vary a notification under sub section (2) or sub-section (3)

2 In this Act, unless there is something repugnant in the subject or context —

Definitions

- (1) animal means any domestic or captured animal and
- (2) street includes any way road lane, square court alley, passage or open space, whether a thoroughfare or not, to which the public have access

3. If any person in any street or in any other place whether open or closed, to which the public have access or within sight of any person in any street or in any such other place,—

(a) cruelly and unnecessarily beats over drives overloads or otherwise ill treats any animal, or

(b) binds or carries any animal in such a manner or position as to subject the animal to unnecessary pain or suffering, or

(c) offers exposes or has in his possession for sale any live animal which is suffering pain by reason of mutilation, starvation or other ill-treatment, or any dead animal which he has reason to believe to have been killed in an unnecessarily cruel manner,

he shall be punished with fine which may extend to one hundred rupees or with imprisonment for a term which may extend to three months or with both [12 & 13 Vict c 92 s 18.]

4 If any person performs upon any cow the operation called *phakká*, he shall be punished with fine which may extend to one hundred rupees or with imprisonment which may extend to three months or with both

5 If any person kills any animal in an unnecessarily cruel manner, he shall be punished with fine which may extend to two hundred rupees or with imprisonment for a term which may extend to six months, or with both [Ct s. 3 (1) (c)]

6 (1) If any person employs in any work or labour any animal which by reason of any disease in firmity, wound, sore or other cause is unfit to be so employed or permits any such unfit animal in his possession or under his control to be so employed he shall be punished with fine which may extend to one hundred rupees [Ben Act I 1869 s 3]

(2) The Local Government may by general or special order appoint places to be infirmaries for the treatment and care of animals in respect of which offences against sub section (1) have been committed [Mad Act III 1888 ss 54 et seqq]

(3) The Magistrate before whom a prosecution for such an offence has been instituted may direct that the animal in respect of which the offence is alleged or proved to have been committed shall be sent for treatment and care to an infirmary and be there detained until it is in his opinion or in the opinion of some other Magistrate again fit for the work or labour on which it has been ordinarily employed

(4) The cost of the treatment feeding and watering of the animal in the infirmary shall be payable by the owner of the animal according to such scale of rates as the District Magistrate or, in the case of an infirmary in a Presidency town the Commissioner of Police may from time to time prescribe

(5) If the owner refuses or neglects to pay such cost and to remove the animal within such time as a Magistrate may prescribe the Magistrate may direct that the animal be sold and that the proceeds of the sale be applied to the payment of such cost

(6) *The surplus if any of the proceeds of the sale shall on application made by the owner within two months after the date of the sale be paid to him, but the owner shall not be liable to make any payment in excess of the proceeds of the sale*

en Act]
69 s 4]

7 If any person wilfully permits any animal of which he is the owner to go at large in any street while the animal is affected with contagious or infectious disease or without reasonable excuse permits any diseased or disabled animal of which he is the owner to die in any street, he shall be punished with fine which may extend to one hundred rupees

ct X 1882
38 39 & 40
t. c 77
3 and
111 1867
]

8 (1) If a Magistrate of the first class Sub-divisional Magistrate Commissioner of Police or District Superintendent of Police upon information in writing and after such inquiry as he thinks necessary has reason to believe that an offence against section 4 section 5 or section 6 is being or is about to be or has been committed in any place he may either himself enter and search or by his warrant authorise any police officer above the rank of a constable to enter and search the place

of 1882

(2) The provisions of the Code of Criminal Procedure 1882 relating to searches under that Code shall, so far as those provisions can be

made applicable, apply to a search under section (1)

9 A prosecution for an offence against the Limitation for prosecutions Act shall not be instituted after the expiration of three months from the date of the commission of the offence

10 When any Magistrate Commissioner Police or District Superintendent of Police has reason to believe that an offence against this Act has been committed in respect of any animal, he may direct the immediate destruction of the animal if in his opinion its sufferings are such as to render such a direction proper

11 Nothing in this Act shall render it an offence to kill any animal in a manner required by the religion or religious rites and usages of any race, sect, tribe or class

12 Notwithstanding anything in section 9 10 and 11 shall extend to every local authority in which any section of this Act constituting an offence is for the time being in force

S HARLEY JAMES

Secretary to the Government of India



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 15 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART VI

Debates of the Legislative Council of His Excellency the Governor General

GOVERNMENT OF INDIA
LEGISLATIVE DEPARTMENT

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE ACT OF PARLIAMENT 24 & 25 VICT CAP 67

The Council met at Government House on Friday, the 7th March, 1890

PRESENT

His Excellency the Viceroy and Governor General of India, CCMG,
CMSI, GMI, *presiding*
His Excellency the Commander-in-Chief, Bart, VC, GCB, GCIE RA
The Hon'ble Lieutenant General Sir G T Chesney KCB, CSI CIE, RE
The Hon'ble A R Scoble, QC, CSI
The Hon'ble Sir C A Elliott, KCSI
The Hon'ble P P Hutchins, CSI
The Hon'ble Sir D M Barbour, KCSI
The Hon'ble Rájá Durga Charn Laha, CIE
The Hon'ble Maung On CIE, ATM
The Hon'ble Muhammad Ali Khan
The Hon'ble R J Crosthwaite
The Hon'ble Sir A Wilson, Kt
The Hon'ble F M Halliday
The Hon'ble Rao Bahádúr Krishnaji Lakshman Nulkar, CIE

GUARDIANS AND WARDS BILL

The Hon'ble MR SCOBLE presented the Report of the Select Committee on the Bill to consolidate and amend the law relating to Guardian and Ward. He said —

"This Bill was introduced nearly four years ago by my hon'ble friend Mr Ibert, and, as the constitution of the Council has changed considerably since its introduction, I think it desirable, in presenting the Report of the Select

Committee, to say a few words as to the objects of the measure and the general scope of its provisions.

"The Hindu and Muhammadan, as well as the English, law lays down certain general principles regarding the relationship of guardian and ward, and the application of these general principles has been regulated by several enactments of the Indian legislature. Besides the numerous local Regulations and Acts constituting Courts of Wards for the different Provinces, and defining their powers and duties, there are several Acts of this Council making provision for the care of the persons and property of Hindu and Muhammadan minors brought under the superintendence of these Courts. Act XL of 1858 was passed with this object for the Bengal Presidency, and its operation extended also to the North Western Provinces and Oudh, the Punjab, Lower Burma, the Central Provinces and Ajmere. Act XX of 1864 reproduces for the Bombay Presidency, with some variations, the Bengal Act of 1858. Act IX of 1861 amends the law for hearing suits relative to the custody and guardianship of minors in British India generally. As regards minors who are European British subjects, the Supreme Courts, and afterwards the High Courts, have jurisdiction under their Charters, and Act XIII of 1874 provided for minors of this class resident in those parts of the country to which the jurisdiction of the chartered High Courts does not extend.

"In 1881 the Bombay Government drew attention to certain defects in Act XX of 1864 and suggested an amendment of the Act in order to remove difficulties which had been experienced in the administration of minors' estate under its provisions. Examination showed not only that the Bombay criticisms were sound as regards the particular Act in force in that Presidency, but that several of them were applicable to the Bengal Act also, and that there was room for material improvement both in the form and in the substance of the Acts generally. Before taking action, however, Local Governments and other authorities were consulted, with the result that the Bill now before the Council was introduced by Mr Ilbert on the 12th of March, 1886.

"In his speech on that occasion my hon'ble friend indicated with great clearness the lines on which the Bill had been framed.

Nothing, he said, 'can be further from my intention than to interfere with Hindu family customs or usages, or to force Hindu or Muhammadan family law into unnatural conformity with English law. But on looking into the European British Minors Act which was framed with special reference to the requirements of what may be called English minors, it appeared to me that almost all its simple and general provisions were applicable or might with a little modification be made applicable, to Hindu and Muhammadan as well as to English guardians. Accordingly what I have done has been to take as my model the European British Minors Act which is the latest and fullest of the Indian Acts relating to guardians and to frame on its lines an Act applicable as a whole to all classes of the community, but containing a few provisions limited in their application to particular classes. It is not intended by this measure to make any alteration in Hindu or Muhammadan family law.'

"In the second place, my hon'ble friend stated—

'The Bill will not repeal or supersede the enactments relating to the different Courts of Wards. The provisions of those enactments,' he said, 'are intimately connected with the administrative machinery of the different Provinces and it would be either impossible or at least very difficult to supersede them by a general Act applying to the whole of India. They will accordingly be left outstanding. The Bill will relate only to such guardians as are appointed or recognized by the ordinary Civil Courts and there will be an express saving for the jurisdiction and authority of the different Courts of Wards.'

"Lastly, my hon'ble friend proposed,

'in deference to what appear to be the views of the High Courts on this point, that the jurisdiction of the High Courts under their Charters is to be maintained alongside of their jurisdiction under the Act.'

"Since the Bill came into my hands the principles thus laid down have been carefully adhered to. Its provisions have been most attentively considered by two Select Committees, and it has been twice referred for opinion to Local Governments. If it now fails of completeness as a consolidation of the law on the subject to which it relates, it is not for want of consideration, but because consideration has shown the difficulties which stand in the way of complete treat-

ment of so complicated a subject. *Ad ea quæ frequentius accidunt jura adaptantur* exceptional cases must be left to be dealt with by the Courts of Law, as they arise

"I do not propose to take up the time of the Council with a minute examination of the provisions of the Bill, but merely to call its attention to some of its principal enactments

"In the first Chapter a minor is defined to mean a person who, under the provisions of the Indian Majority Act, 1875, is to be deemed not to have attained his majority. That Act fixes the age of eighteen as the age of majority generally for persons domiciled in British India, but it postpones it to twenty-one years in the case of minors of whose person or property a guardian has been appointed by a Court of Justice or who is under the jurisdiction of a Court of Wards. In the opinion of the Select Committee it was considered desirable to adopt this definition, rather than leave the matter open to discussion. Where there is a distinct provision of the law upon any particular subject, it should, I think, unless the law is shown to require amendment, be followed in subsequent legislation. Acting on this principle, while adopting the definition of European British subject given in the Code of Criminal Procedure, the Select Committee has extended that definition so as to include any Christian of European descent

"In Chapter II, which relates to the appointment of guardians, we have provided (section 6) that in the case of a minor who is not a European British subject nothing in the Act shall be construed to take away or derogate from any power to appoint a guardian of his person or property, or both, which is valid by the law to which the minor is subject. And we provide that the Court may, upon proper application either appoint or declare a person to be guardian, when it is satisfied that it is for the welfare of a minor that the care of his person or the management of his property should be entrusted to a guardian. We thus recognize both species of guardianship—that which arises independently of, as well as that which is created by, the action of the Courts. The High Court of Calcutta had expressed the opinion that, 'without compelling a *de facto* guardian in every case to come to the Court for a certificate, the Bill should be so framed as to make it necessary for guardians of large estates to place themselves under the control and supervision of the Court.' A special reference was made to ascertain the general opinion of the public on this point, with the result that the Select Committee have not adopted the suggestion of the High Court. The opposite view is tersely expressed in a letter from the Government of the North Western Provinces and Oudh —

'After carefully considering the suggestion of the Honble the Judges of the High Court at Calcutta, the Lieutenant Governor is decidedly of the opinion that it is undesirable to add to the Guardians and Wards Bill any provision which would have the effect of making it compulsory in these Provinces to the guardians, even of large estates, to place themselves under the control of the Civil Courts. The facilities afforded by the present draft Bill for bringing estates, where that course is desired in the interests of the minor, under the charge of the Civil Courts are, he considers amply sufficient. Any legislation which made it compulsory instead of optional might have the effect of deterring in many cases the fittest persons from accepting responsibility which is of an onerous nature even when exercised independently and would add largely to the work of the Civil Courts without, as far as His Honour can see, securing any material compensating advantage to the estates.

"To the same effect is the opinion of the Bombay Government —

"It appears to the Governor in Council on a consideration of the advantages and disadvantages of the proposal that every *de facto* guardian of a minor and his estate should place himself under the superintendence of the Civil Courts, to be both needless and undesirable that such an enactment should be embodied in the Bill. In cases of large estates or of complicated transactions, the *de facto* guardian will almost necessarily come to the Court for his own security or will be brought into the Court by persons interested in the minor or his estate. If litigation and official interference can be avoided—and in many cases they are clearly unnecessary,—it is distinctly beneficial that they should be avoided. The superintendence of a Court over the minute and detailed management of a considerable property or business cannot in the opinion of the Governor in Council be exercised without a great deal of expense, and must lead to elaborate explanations and measures for putting every transaction into an indisputable shape, such as are a serious clog on the effectual administration of ordinary affairs.

"The Lieutenant Governor of the Punjab is equally adverse to the proposal. The Secretary to the Government of the Punjab writes —

"As the Bill now stands, no guardian is compelled of his own motion to place himself under the control of the Court, but the Judge is empowered to apply the provisions of the law on the application of the Collector, the relative or friend of a minor, or a person desirous of being or claiming to be, the guardian of the minor. It is because the Bill does not compel the Court to appoint or declare a guardian except upon good cause shown that in Sir James Lyall's opinion its provisions are not unsuitable to the present circumstances of the Punjab. If, however, the suggestion made by the Judges of the Calcutta High Court is accepted rendering it necessary that in certain cases the law shall be applied, the Lieutenant Governor would prefer that the provisions of the Act should not be applied to this province until extended by a Notification issued by the Government of India on the recommendation of the Local Government. It must be remembered that in the Punjab there are no large zamindari estates of the character of those existing in the North-Western Provinces and in Lower Bengal, and the Collector of a Punjab district has ample opportunities of knowing whether the interests of a minor who owns considerable property demand the assistance of the Court, to secure him from loss in the management of that property. Therefore to compel all guardians of large estates to place themselves under the control and supervision of the Court would be to legislate for a condition of things scarcely existent in this province, where more interference than is absolutely necessary is to be deprecated.

"Raja Rajendralala Mitra in a letter of 25th October, 1889, speaking from an intimate knowledge of the feeling of Native society on the point, writes —

"It is well known that private guardians are more economical and useful than official guardians, but that such offices being entirely gratuitous there is no temptation to accept them and every attempt to make them irksome by unnecessary multiplication of duties and responsibilities by calls for periodical accounts, securities and bonds is to cause a strong revulsion of feeling which would greatly reduce the number of eligible candidates. Nor is it at all required in the interests of wards and out of regard for the wills of the testators who provide for the custody of their minor sons and daughters and their property. The strongest point urged refers to the submission of periodical accounts but I am disposed to think it will be of little practical utility—a vain formality at best. I know of no Court which will have the patience and the leisure necessary to go through the domestic accounts of little boys and, if it did it will in the absence of a contending party do nothing to prevent waste or peculation.

"It appeared to the Select Committee that there was much force in these objections, and, while giving guardians every opportunity and inducement to place themselves under the control of the Court, we have not thought it necessary or desirable to compel them to do so.

"Another important question has arisen with regard to the appointment of guardians of minors who are members of undivided Hindu families. My valued friend, our late colleague Rao Saheb Vishvanath Narayan Mandlik, whose assistance in the earlier labours of the Committee on the Bill I desire gratefully to acknowledge, called attention to this difficulty when the Bill was introduced, and framed a section which he considered would meet the case. He proposed that, when the Court had reason to believe that the interests of such a minor were in peril, it might appoint or declare a guardian to protect those interests, under such restrictions as would prevent him from interfering unduly with the powers of the managing member of the family. But upon mature consideration the Select Committee have not accepted this suggestion, which, so far as they can ascertain, is not approved by the Hindu community generally. It is well pointed out by Mr Bipin Krishna Bose, Government Pleader in the Central Provinces —

"Where the property of a minor exists in no other shape than that of an interest in undivided property of a joint family governed by the Mitakshara, it is difficult to understand how a stranger can be introduced into the family to protect the interests of the minor without interfering with the powers of the managing member and in a manner changing the constitution of the joint family.

In a joint family under the Mitakshara there is absolute unity of ownership and no member can claim to have any specific portion of the family income paid over to him as his share. All he can ask for is that he may be allowed the use of the family property along with the other members. For those who are interested in the welfare of a minor member, and who desire to secure to him the full fruition of his rights in the family estate the only proper remedy is to procure for him a specific share by means of partition. To introduce a stranger in the joint family with powers of interference which must from the nature of the case be to a great extent vague and undefined would only lead to discord.

and disunion, and is very unlikely to bring about better management of the family estate. Generally, the self interest of the managing member, and where there are other adult members, their supervision over his action, and in many cases ties of natural love and affection, would ensure proper management of the family property, in the benefit of which the minor would participate. Cases are rare where a managing member, by himself or in collusion with the other members, sets about wasting the family estate with a view to sacrifice the rights of a minor member. Under the Dayabhaga, however the shares of the members are numerally defined before partition, and although the particular portion which constitutes a member's share remains in an unidentifiable condition until partition he may demand and obtain of the managing member his share of the family income. In such a case no disruption of the joint family would ensue if the Court were to make provision through a specially appointed manager for the disposal of a minor member's share of the profits for his sole and exclusive benefit.

"No special provision has therefore been introduced into the Bill to meet these cases, as an adequate remedy appears to be available under the existing law.

"I have now disposed of the two main points of controversy which have arisen upon this Bill. Recognizing the right of the parent to appoint by will or other instrument a guardian for his infant children, the Bill also recognizes the duty of the Court to appoint a guardian where none has been appointed, and to decide between conflicting claims when several persons assert a title to the guardianship. The Bill lays down certain general rules for the guidance of Courts with respect to the considerations to be observed in appointing a guardian and the most important of these will be found in sections 12, 15, 17 and 19.

"The third Chapter, relating to the rights, duties and liabilities of guardians, is taken principally from the European British Minors Act, and a guardian is placed in reference to his dealings with the property of his ward on very much the same footing as an executor or administrator with regard to the property of a deceased person. Section 33 provides that a guardian appointed or declared by the Court may apply to the Court for advice in the execution of his duties, and will be protected if he acts in good faith on that advice. This provision will, it is believed, have the effect of inducing guardians especially where large estates are entrusted to them, voluntarily to place themselves under the supervision of the Court. Section 39 points out the circumstances under which the Court may interfere to remove any guardian, testamentary or otherwise, from his guardianship.

"The fourth Chapter contains supplemental provisions the most important of which are those which relate to suits brought or defended on behalf of minors by next friends or guardians *ad litem*. These suits are often merely vexatious but are sometimes brought *bonâ fide* for the benefit of a minor whose guardian is either careless or corrupt. Section 53 endeavours to guard against abuse of the power of interference by providing that if a minor has a guardian appointed or declared by a competent authority, a next friend shall not be allowed to institute any suit on behalf of the minor except upon notice to the guardian and upon satisfying the Court that it is for the welfare of the minor that he should be permitted to do so. This it is hoped, will have the effect of preventing much unnecessary litigation.

CHARITABLE ENDOWMENTS BILL

The Hon'ble MR SCOBLE also moved that the Report of the Select Committee on the Bill to provide for the Vesting and Administration of Property held in trust for charitable purposes be taken into consideration. He said —

"The object of this Bill is to provide in India an officer capable of discharging, in regard to certain classes of charities, the functions which are discharged in England by the Official Trustee of Charitable Lands and the Official Trustees of Charitable Funds, and thus to diminish the difficulty and expense which would otherwise attend the devolution of charitable property.

"The scheme of the Bill has, I am glad to say met with very general approval. It is admitted that the appointment of such an officer will be a convenience and advantage, as it will have the effect of securing the *corpus* of the trust property without any interference on the part of the Executive Government with the administration of the trusts themselves. But doubts have been

expressed in some quarters whether the Bill does not go too far, while others entertain the opinion that it does not go far enough

"When I introduced the Bill in June last I stated that the charitable purposes to which it would apply were limited in accordance with the policy which dictated Act XX of 1863, by which the Government of India relieved its officers from all duties involving any connection with mosques, Hindu temples and other similar religious establishments. In the Bill as approved by the Select Committee these purposes include relief of the poor, education, medical relief and the advancement of any other object of general public utility, but do not include purposes which relate exclusively to religious teaching or worship. It follows that the provisions of the Bill may apply to trusts for purposes partly charitable and partly embracing religious teaching, but I see no objection to this so long as the Treasurer is a bare trustee or custodian of the trust property, and the application of the Bill to a charitable endowment is dependent on the consent not only of the parties interested in the trust but of the Local Government. The necessity for this two fold consent provides, in my opinion, every necessary safeguard against an improper use of the Bill that the most orthodox Hindu or Muhammadan or (I may say) Christian could require, and the important principle of non interference by Government with the religious institutions of the country is thereby fully maintained

"It may be satisfactory that I should quote to the Council the opinions on this point of some of the most important representative bodies among the Native community which show how public opinion is divided on the subject, and how premature it would be to reverse the policy which a quarter of a century ago transferred the protection of religious endowments from the executive to the judicial power. The Secretary of the British Indian Association writes—

"After having carefully considered the provisions of the Charitable Endowments Bill my Committee are of opinion that it will remove a defect in our administrative agency the prejudicial effects of which are widely felt. An officer exercising the functions similar to those of the Official Trustee of Charitable Funds in the United Kingdom is required for this country. The Committee think that the proposed appointment of a Treasurer of Charitable Endowments would supply the want. The provision empowering Local Governments to invest public officers with the powers and functions of a corporate office will further remove the inconvenience and legal disqualifications which at present attend the practice of making charitable endowments in favour of District Collectors and other public officers. The proposed measure therefore commends itself to the approval of the Committee

'The Committee beg to observe with satisfaction that the Bill is confined to charitable endowments only. They think it would be a mistake to extend it to religious endowments or to take under its purview endowments partly religious and partly charitable. They believe however that it is not the intention of Government to widen its sphere in such way'

"The two Muhammadan Associations of Calcutta, on the other hand, would have preferred a larger application of the measure. The Secretary to the Central National Muhammadan Association is directed by his Committee to say that they—

consider the Bill might have been amplified in scope so as to cover such endowments as are quasi religious in character

and the Secretary to the Muhammadan Literary Society writes that—

inasmuch as the Bill does not contemplate to bring under its operation the religious endowments, the Committee has nothing to say regarding the provisions contained therein. Most of the existing Muhammadan endowments, he adds as it appeared from the enquiry made by the Muhammadan Educational Endowments Committee which recently sat in Calcutta, are religious or quasi religious in their character and therefore the Committee of the Muhammadan Literary Society begs to submit that the Bill in its present form does not provide against the malversation of such endowments. Under the Muhammadan law it is one of the legitimate functions of the ruling Power to protect endowments from misappropriation and the Committee would respectfully, but earnestly, suggest that the Bill be so extended as to meet the want which has been felt by the Muhammadan community since the repeal of Regulation XIX of 1810

"It is clear from these communications that opinions are as divergent as ever. But, while I sympathize with the desire of the Muhammadan community

in Bengal to secure better management for their charitable endowments, I must remind them that the prevention of malversation is not the object of this Bill.

"The question of the management of such institutions was dealt with by Act XX of 1863, and it is not the fault of the Legislature if full advantage has not been taken of its provisions. When the Regulation of 1810 was repealed, the control of local committees was substituted for that of Government officers, in the hope that mosques, temples and other religious establishments would be conducted thenceforward in accordance with the general wishes of those most closely interested in their maintenance. If this result has not been attained, it is not the fault of the law but of a failure on the part of the communities themselves to avail themselves of it. The present Bill advisedly abstains from restoring the responsibility of Government in these matters, and this is, I think, in accordance with public opinion generally. The Collector of Surat took the opinions of the representatives of the three main religious bodies in that city—Parsis, Muhammadans and Hindus—on the Bill. The Parsi was ready to give it a liberal interpretation, but 'both the Musalman and the Hindu gentlemen were much against any semblance of interference with religious endowments', and thus, I am disposed to believe, fairly represents the state of feeling all over the country.

Coming now to the proposals of the present Bill section 3 provides that the Governor General in Council may appoint an officer of the Government by the name of his office to be Treasurer of Charitable Endowments for the territories subject to any Local Government. It is intended that the Comptroller General shall fill this office in Bengal, and the Accountants General in Madras and Bombay. For the purposes of the Bill each of these officers will be a corporation sole, having perpetual succession and a corporate seal, and his duty will simply be to hold any property vested in him as a bare trustee. The high position of this officer will be a sufficient guarantee that the property will be safe in his hands, but provision is made in section 9 for the publication of his accounts, and in section 13 for the form in which they are to be kept and the mode in which they are to be audited. As the keeping of these accounts, the charge of investments, the collection of income and the performance of other duties which will fall on the Treasurer will be a cause of expense which cannot rightly be charged against the public revenue, the Governor General in Council is empowered to prescribe the fees which shall be paid for these services.

The manner in which charitable endowments falling within the scope of the Bill may be brought under its operation is described in sections 4, 5 and 6 of the Bill. The services of the Treasurer may be made available both for existing, and for entirely new, trusts. Where property is already held in trust the person or persons acting in the administration of the trust, or a majority of them, and where it is intended to devote property to a charitable purpose the person or persons proposing so to devote it, may apply to the Local Government that the property may in either case be vested in the Treasurer and a scheme settled for its administration. The Local Government may thereupon, if it thinks fit, proceed to settle a scheme, giving effect to the wishes of the author of the trust so far as they can be ascertained and as is reasonable, and the scheme so settled will not be liable to be questioned in any Court. To this proposal a good deal of objection has been taken, it is said that the Local Government has not the knowledge or experience necessary to deal with such matters, and that they ought to be left to be dealt with by the Courts of law. But it must be borne in mind that no one need come to the Local Government unless he likes, and that those who do come will not be without good reasons for preferring the simple and inexpensive procedure provided by the Bill. It is not contemplated or intended that a Local Government should interfere in any case of doubt or dispute, and I should imagine that it would always consult its Advocate General or other Law Officer before taking action upon any application. The jurisdiction of the Courts in contentious cases will be left untouched, in cases where there is no contest, it is surely not necessary to compel a resort to the Courts.

'Nor does it appear to be necessary that the Treasurer should be placed under the control of the Court rather than of the Government. He will have

nothing to do with the administration of the charity funds, he will simply hand over the income to the persons who, under the scheme, are entrusted with its administration, but who, in their turn are left subject to the ordinary law in regard to the malversation or misappropriation of any funds that may come to their hands. In order to avoid any doubt on this point the authority of the Advocate General at a Presidency to take action in regard to any charity is expressly reserved by section 15 of the Bill."

The Hon'ble MR HUTCHINS said —

"With Your Lordship's permission I wish to say a few words regarding the applicability of this Bill to religious endowments

"In 1863 the Executive Government divested itself and its officers of all powers and obligations connected with the administration of religious trusts and institutions. The powers and duties which till then had devolved on the Board of Revenue and District officers were transferred to committees, and are, or ought to be, exercised by these committees subject only to the control of the District Courts. We hear a good deal about the inefficiency of these committees but I am disposed to agree with my hon'ble friend that, if there has been a failure, it has not been the fault of the law but is principally, if not entirely, due to inertness and indifference on the part of those interested in the institution. The law provides abundant means for enforcing through the Court the proper discharge of their duties both by the supervising committee and by the manager in direct charge. I speak on this point from more than ten years' experience in the chief Court of a district containing two of the wealthiest and most venerated temples of the south—those of Madura and Rameswaram. It happens that these are good examples of the two great classes into which religious establishments were divided by the Act of 1863, the pagoda of Madura falling under section 3 of that enactment, while that at Rameswaram comes under section 4. The latter class is far more difficult to deal with, but this was the case even before the legislation of 1863. Both these temples came before me judiciously on more than one occasion, and I may say without any fear of contradiction that the result especially to that at Madura, was highly advantageous, that the orders issued effected a great improvement in the general management, and that in particular the funds were properly invested and the accounts reformed and periodically published in a manner which any one interested could understand.

There is certainly no chance whatever that the Government will consent to reverse or materially modify its policy of non interference, but it seems open to question whether there would be any serious objection to the corpus or principal fund even of a purely religious endowment being vested in some public officer as a bare trustee or custodian. This could hardly be said to amount to interference with the trusts themselves and it seems to me—I am speaking for myself alone, and even for myself I do not express any decided opinion, but it seems to me—that any unanimous or very general wish on the part of any of the main sections of the community, that their religious endowments should be treated in this way, would be entitled to great consideration at the hands of the Legislature.

"Meanwhile, however when this Bill becomes law, it will be applicable to trusts for charitable purposes, but not to trusts exclusively for the purpose of religious teaching or worship, and perhaps it is desirable that I should explain by means of an illustration what I understand to be the true import of this definition. It implies that it will not be a fatal objection that one of the objects is to promote religious teaching or to provide for religious worship. The best illustration which I can offer is the case of Diocesan schools which the Committee had in view when it framed the definition. The purpose for which Diocesan schools have been established is not so much to give religious instruction as to prevent general education from being wholly secularized. There is some direct religious teaching, and the work of each day is begun and ended with some act of Christian worship, but the main aim and object is to impart a sound general education, pervaded throughout with a moral and religious tone. The funds of any trust founded on a mixed basis of this character may certainly be vested in the Treasurer, and the Local Government will be competent to sanction a scheme for its management.

On the other hand, purposes exclusively religious are expressly excluded, and of course Local Governments will not permit any colourable evasion of the principle. In other words, if it should appear that the trust has been constituted mainly for a religious purpose, but that in order to bring it within the Act some secular purpose has been superadded, the application to vest the property in the Treasurer will be rejected. Doubtful cases must be expected to occur, but I am at present disposed to think that a safe rule to follow, while the law remains as enacted in this Bill will be to grant the application only in respect of the secular objects where these can be severed from the religious purpose with which they are combined, while where they are all so incorporated together as to be incapable of separation the application should generally be rejected if the greater, or even a large and substantial, part of the fund is to be expended on a direct religious purpose. Certainly no trust should be accepted which involves the framing of a scheme regarding the detailed conduct of religious teaching or worship.

"I have thought it desirable to make these few observations because the powers to be vested in Local Governments are to be subject to the control of the Governor General in Council, and such control will have to be exercised in the Home Department. It will probably be desirable that the Government of India should be consulted before Local Governments undertake any trusts which are not clearly within the somewhat indefinite boundary line which has been enunciated."

The Motion was put and agreed to

The Hon'ble MR SCOBLE also moved that the Bill, as amended, be passed

The Motion was put and agreed to

COMPTOIR NATIONAL D'ESCOMPTE DE PARIS BILL

The Hon'ble MR SCOBLE also moved for leave to introduce a Bill to enable the Comptoir National D'Escompte de Paris to sue and be sued in the name of the Chief Manager for the time being of the Indian Agencies of the said Comptoir. He said—

"This is in the nature of a private Bill and is a reproduction, in favour of the Comptoir National D'Escompte de Paris of the legislation of 1864 and 1867 in favour of the Comptoir D'Escompte de Paris which has gone into liquidation."

"The Comptoir National D'Escompte de Paris is a French Banking Company, having its seat in Paris and constituted under French law, which carries on business in British India. The provisions of the Indian Companies Act are not applicable to such a Company, but under a treaty entered into, on the 30th April, 1862, between Her Majesty the Queen and the Emperor of the French it was among other things agreed that the High Contracting Parties should mutually 'grant to all Companies and other Associations, commercial industrial or financial, constituted and authorized in conformity with the laws in force in either of the two countries, the power of exercising all their rights, and of appearing before the tribunals, whether for the purpose of bringing an action or for defending the same, throughout the dominions and possessions of the other Power, subject to the sole condition of conforming to the laws of such dominions and possessions'."

"The object of the Bill is to give the Comptoir National the benefit of this stipulation. It is clearly necessary, for the protection of this Bank and of those who have dealings with it, that no technical difficulties should stand in the way of its suing or being sued. The Bill accordingly provides that suits may be brought by or against the Comptoir National in the name of its Chief Manager, and under this designation is included an acting Chief Manager, and any person being or acting as Manager of the local Agency situated within the jurisdiction of the Court in which proceedings are taken. Analogous provisions are introduced for the purpose of facilitating criminal prosecutions. For the protection of persons dealing with the Comptoir National, the Chief Manager is required from time to time to file in the High Court memorials containing certain specified

particulars, from which the public may derive information as to its constitution and operations In all these respects the Bill follows the lines of Act VIII of 1864 and Act IX of 1867 under which the Comptoir d'Escompte worked satisfactorily for upwards of twenty years "

The Motion was put and agreed to

The Hon'ble MR SCOBIE also introduced the Bill

The Hon'ble MR SCOBIE then moved that the Bill be taken into consideration at the next meeting of the Council

The Motion was put and agreed to

The Council adjourned to Friday, the 14th March, 1890

S HARVEY JAMES,
Secretary to the Govt of India,
Legislative Department

FORT WILLIAM,
The 11th March, 1890

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE ACT OF PARLIAMENT 24 AND 25 VICT CAP 67

The Council met at Government House on Friday, the 14th March, 1890

PRESENT

His Excellency the Viceroy and Governor General of India, GCMG,
GMSI, GMI E, *presiding*
His Excellency the Commander in Chief, Bart, VC, GCB, GCIE, RA
The Hon'ble A R Scoble, QC CSI
The Hon'ble Sir C A Elliott, KCSI
The Hon'ble P P Hutchins, CSI
The Hon'ble Sir D M Barbour, KCSI
The Hon'ble Syud Ameer Hossein, CIE
The Hon'ble Rájá Durga Charn Laha, CIE
The Hon'ble Maung On CIE, ATM
The Hon'ble Muhammad Ali Khan
The Hon'ble R J Crosthwaite
The Hon'ble Sir A Wilson, Kt
The Hon'ble F M Halliday
The Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar, CIE

ACT XXV OF 1867 AMENDMENT BILL

The Hon'ble MR HUTCHINS presented the Report of the Select Committee on the Bill to amend Act XXV of 1867 (*Printing presses and Books*)

PREVENTION OF CRUELTY TO ANIMALS BILL

The Hon'ble MR HUTCHINS also presented the Report of the Select Committee on the Bill for the Prevention of Cruelty to Animals

COMPTOIR NATIONAL D'ESCOMPTL DE PARIS BILL

The Hon'ble MR SCOBLE moved that the Bill to enable the Comptoir National D'Escompte de Paris to sue and be sued in the name of the Chief Manager for the time being of the Indian Agencies of the said Comptoir be taken into consideration He said —

"I have nothing to add to the statement which I made when I explained the objects of the Bill"

The Motion was put and agreed to

The Hon'ble MR SCOBLE also moved that the Bill be passed

The Motion was put and agreed to

The Council adjourned to Friday, the 21st March, 1890

S HARVEY JAMES,

*Secretary to the Govt of India,
Legislative Department*

FORT WILLIAM,
The 14th March, 1890

Punjab —*For week ending 12th March* —Rain has fallen in all districts except Multan and Dera Ismail Khan Prices rising in six districts and stationary in others Sowings of extra *rabi* and ploughing for *khari* in progress in some districts Crops are suffering in most districts for want of rain The wheat crop will fail in Amballa if rain does not fall soon Fodder sufficient except in Hissar, Jullundur, Sialkot, Lahore, Shahpur and parts of Multan and Rawal pindi

Central Provinces —*For week ending 12th March* —Weather somewhat cloudy with slight showers of rain *Rabi* crops being harvested Prospects continue generally favourable Prices steady

Burma. —*For week ending 8th March* —A little rain fell in Rangoon and Tavoy districts The crop prospect is generally good The price of paddy has risen in Pegu, Tharrawaddy Prome and Henzada and has fallen in Thayetmyo, in the other districts there have been no fluctuations

Assam —*For week ending 12th March* —Weather windy Rainfall slight Ploughing for summer rice and crushing of sugarcane continue, gathering of mustard nearly over, pruning of tea nearly finished

Mysore and Coorg —*For week ending 12th March* —No report received for Mysore

Slight rain has fallen generally in South Coorg which is favourable for coffee blossom

Berar and Hyderabad —*For week ending 12th March* —Slight rain in Berar Weather warm and cloudy Harvesting of *rabi* continues Threshing commenced in some places Land being prepared for next season Fodder sufficient except in Ellichpur and Dariapur taluks Prices almost stationary

No report received for Hyderabad

Central India —*For week ending 12th March* —Rain fell in Bundelkhand Baghelkhand Western Malwa and Goona Crops and opium slightly damaged by rain and hail in Western Malwa, Goona and Baghelkhand Prices falling in Neemuch No other changes since last report

Rajputana —*For week ending 12th March* —Slight rain in Marwar, Jhalawar, Harotice, Ajmere, Kerowli, Bhurtpore and Alwar, moderate in Jeypore Agricultural operations satisfactory except in Kerowli Standing crops good Slight damage done by hail in Jeypore Agricultural stock good Pasturage or fodder sufficient except in Marwar and Dholepore Prices steady generally

Nepal —*For week ending 6th March* —Slight showers fell during the week Weather cloudy Land is prepared for sowing rice and awaits an appreciable fall of rain

E C BUCK,
Secretary to the Government of India

GOVERNMENT OF INDIA
PUBLIC WORKS DEPARTMENT
RAILWAY TRAFFIC

No XLVI OF 1889 90

*PROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS

N.B.—As regards the figures in column 1 *Total Receipts from 1st April to date* and *Total Receipts from 1st April 1888 to 22nd February 1889* as far as possible

RAILWAYS	WEEK ENDING 23RD FEBRUARY 1889			WEEK ENDING 22ND FEBRUARY 1890			TOTAL RECEIPTS FROM 1ST APRIL 1888 TO 23RD FEBRUARY 1889		TOTAL RECEIPTS FROM 1ST APRIL 1889 TO 22ND FEBRUARY 1890		Total Increase in 1889-90	Total Decrease in 1889-90
	Local mean length open	RECEIPTS		Local mean length open	RECEIPTS		Total	Per mile open per week	Total	Per mile open per week		
		Total	Per mile open		Total	Per mile open						
State Lines worked by Companies												
Last India (a)	1526	9 47 412	621	1526	9 66 188	633	3 97 763	555	3 95 32 077	551		2 44 684
Patna Cya	57	1 33	194	57	10 770	183	4 36 39	162	4 53 794	169	17 402	
Sindia	75	1 48	34		(b)		3 31 674	94	(b)			3 31 674
Rajputana Malwa	664	4 45 248	268	1 72	3 80 000	227	1 68 35 887	215	1 73 4 061	221	4 78 174	
Benagal Nagpur (c)	293	6 86	409	(d) 6	3 9	122	15 65 189	163	(f) 17 85 479	115	4 48	
South Western India (e)	854	77 570	91	979	77 687	79	35 67 04	89	37 23 533	87	50 412	
Ditto Mysore Sec												
Indan Midland	174	11 644	67	296	17 645	60	5 22 933	79	8 69 331	70	3 46 498	
Villupuram-Gurukul	430	(f) 52 204	12	746	(g) 85 83	115	(f) 8 51 324	102	(g) 30 59 324	93	22 07 996	
Nilranch	83	5 58	67	83	5 437	66	2 20 44	57	2 21 8 1	57	1 372	
Bareilly Pilibhit	30	2 47	71	30	3 76	91	8 493	50	98 478	61	17 385	
TOTAL	5 118	10 24 839	313	5 890	16 08 495	273	6 41 83 445	284	6 7 57 894	257	28 18 449	
State Lines worked by Government												
North Western (h)	386	4 82 052	202	2 370	4 98 5 8	210	2 8 91 661	204	2 58 34 037	233	21 37 36	
Odisha and Rihik and	69	1 23 424	187	692	1 71 428	44	(i) 31 673	187	70 15 436	210	9 17 73	
Bengal (j)	15	15 55	21	125	3 52	6	(k) 41 474	110	6 62 631	113	10 57	
Wah Coal	45	2 033	48	45	17 3	361	7 70 435	364	7 17 872	34		52 511
Last India (l)	673	2 10 32	3 2	747	1 9 41	256	97 43 749	3 8	1 04 80 881	3 7	7 37 31	
Nalhati	27	2 278	84	27	2 465	9	91 633	75	9 459	75		74
Triloch	273	37 210	136	273	58 899	21	4 96 605	125	19 18 045	150	4 21 350	
Lucknow State												
Patna	105	6 382	66	105	8 300	79	2 31 508	48	3 11 373	63	74 775	
Jhat	31	1 91	38	3	(m) 91	32	5 06	38	54 00	39		505
Calcutta (n)	44	1 03 31	234	553	1 35 31	245	(o) 77 857	23	(k) 10 560	31	2 703	
Buila (f)							29 06 657	157	43 2 840	170	14 01 183	
TOTAL	4 734	1 09 544	210	4 737	1 96 21	2 1	4 43 4 598	201	5 14 09 734	226	64 14 130	
Lines worked by Government												
Madras	840	1 64 577	196	84	1 6 682	132	76 43 539	194	8 38 577	209	5 9 039	
South Indian	654	2 045	151	654	95 57	141	42 53 484	161	51 85 328	163	3 644	
Great Indian	1 447	8 64 315	598	1 447	8 94 012	6 8	3 4 94 5 1	535	3 23 47 815	478		5 40 75
Bombay Baroda and	46	3 17 698	689	461	2 82 000	612	1 5 6 3	532	1 14 00 632	528		1 5 338
Central India (p)												
TOTAL	3 4	14 46 225	4 5	3 4	4 33 35	42	0 0 07 648	385	5 71 72 352	359		44 31 06
AL (GUARANTEED AND UNIMAGED EXPENSES)												
NET RECEIPTS												
Assisted Companies												
Takshwa	22	6 374	290	22	(r) 7 432	338	2 5 38	242	47 5 5	40		2 874
Dubai							(s) 3 85 4 7	107	(k) 4 10 979	110	31 572	
Bengal and North												
Western	376	5 383	134	376	41 550	111	19 34 41	113	2 64 871	117	70 730	
Rohilkhand Kunaun	67	4 554	68	67	4 806	73	3 03 741	10	3 3 307	11	20 6 6	
TOTAL	465	11 309	132	465	53 848	116	29 33 1 8	15	30 50 732	120	1 26 654	
Native States												
His Highness the												
Nizam's Guaranteed	354	54 547	154	354	60 89	17	16 52 568	118	21 56 263	130	5 03 495	
His Highness the	59	3 507	60	59	3 630	62	1 7 830	46	1 25 102	45		2 7 8
Cachwar's												
His Highness the	27	1 243	46	27	1 000	37	42 106	40	46 226	37	4 1 0	
Cachwar's Vangam												
Mahana Vadanagar	260	39 088	150	332	37 420	113	10 07 504	105	11 81 762	87	1 74 238	
Bhavanagar-Godol	68	3 437	51	94	4 725	5	1 48 617	47	1 72 333	51	23 096	
Morvi	124	0 903	56	124	9 00	74	3 14 21	54	3 14 549	54	428	
Jodhpore												
TOTAL	89	1 08 845	122	990	1 10 163	117	32 32 706	90	39 96 35	92	7 13 269	

See the Dildarnagar Calcutta State Railway
connected with Indian Midland Railway
as the Katni Umar Branch
from the Asansol Chakradhar Section of the Bengal-Nagpur
Railway
See the Bellary Kistna State Railway
See the Bhopal Itarsi State Railway

(a) Includes the Sindia and Bhopal Itarsi State Railways
(b) Includes the Anarsar-Pathankot and Rajpur Bhatinda State Railways
(c) Return not received
(d) Total receipts from 1st April 1888 to 16th February 1889
(e) Total receipts from 1st April 1889 to 5th February 1890
(f) Includes the Tonk-Mahala Railway
(g) Includes the Dhond-Mahala Railway
(h) Includes the Patna Branch

Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first eleven months of the official year 1890-90 and of the eighteen preceding years

(IN THOUSANDS OF RUPEES)

FOR THE ELEVEN MONTHS APRIL TO FEBRUARY

YEAR	BENGAL				BOMBAY				SINDH				MADRAS				BURMA				TOTAL BRITISH INDIA				YEAR	
	On Imports of Liquors.	On other Imports	On Exports	Total Revenue	On Imports of Liquors	On other Imports	On Exports	Total Revenue	On Imports of Liquors	On other Imports	On Exports	Total Revenue	On Imports of Liquors	On other Imports	On Exports	Total Revenue	On Imports of Liquors	On other Imports	On Exports	Total Revenue	On Imports of Liquors	On other Imports	On Exports	Total Revenue		
1871-72	9 67	66 57	23 12	99 36	5 74	44 09	4 22	54 05	1 4	1 26	2 04	4 34	3 46	11 53	12 85	27 84	1 55	4 06	17 79	23 40	21 46	1 27 51	1 48 9	60 02	2 08 99	1871-72
1872-73	10 92	63 46	25 56	99 94	5 11	40 48	3 39	48 98	97	1 6	1 84	3 97	3 46	11 27	10 34	25 17	2 78	4 77	28 32	35 87	3 34	1 21 14	1 44 48	69 45	2 13 93	1872-73
1873-74	10 27	60 67	20 39	91 33	5 85	45 55	3 63	55 03	1 22	93	1 13	3 28	3 44	1 72	3 26	29 42	3 03	4 79	22 32	30 14	23 81	1 24 66	1 48 47	60 73	2 09 20	1873-74
1874-75	10 86	70 33	17 53	98 72	6 51	4 9	4 3	56 03	1 04	83	1 48	3 35	3 37	12 30	12 41	28 08	3 49	6 30	15 44	25 23	25 27	1 35 05	1 60 32	51 09	2 11 41	1874-75
1875-76	12 03	68 51	19 11	99 65	6 77	42 10	4 21	53 08	1 22	96	1 4	3 32	4 25	12 39	10 44	7 08	3 45	4 86	25 75	34 06	27 72	1 28 82	1 56 54	60 65	2 17 19	1875-76
1876-77	12 01	60 19	18 90	91 10	7 78	39 36	1 09	48 23	1 34	71	31	2 36	4 03	10 06	6 20	22 09	3 81	5 04	2 10	30 95	29 87	1 16 26	46 3	48 60	1 94 73	1876-77
1877-78	13 26	74 49	9 46	1 07 21	7 92	45 48	1 24	54 64	1 73	84	44	3 01	5 52	9 09	2 23	16 84	4 53	5 97	20 13	30 65	32 98	1 35 87	1 68 85	43 50	2 12 35	1877-78
1878-79	11 87	58 82	9 35	90 04	7 78	41 56	2 1	51 51	1 75	57	29	6	4 98	8 56	4 41	17 95	6 03	6 56	2 33	34 92	32 41	1 16 07	1 48 48	48 55	1 97 03	1878-79
1879-80	1 39	54 65	13 86	79 90	8 73	36 93	2 23	4 89	3 02	70	32	4 04	4 66	9 46	7 43	20 55	6 34	6 54	26 01	38 89	34 4	1 07 28	1 41 42	49 85	1 91 27	1879-80
1880-81	12 10	54 84	15 27	8 21	8 1	51 41	2 41	61 93	4 50	1 14	23	5 87	4 80	9 62	7 08	21 50	4 42	7 72	31 4	43 88	33 93	1 24 73	1 58 66	56 73	2 15 39	1880-81
1881-82	12 31	47 15	17 23	76 69	9 35	44 14	1 1	55 26	3 65	1 21	40	5 0	4 58	8 89	4 37	1 83	6 79	7 50	33 52	4 81	36 68	1 08 88	1 45 56	57 29	2 02 85	1881-82
1882-83	13 08	14	8 11	31 33	9 59	1 01	1 78	10 36	3 16	4	55	3 75	5 0	6	3 53	8 61	7 31	7 40	70	48 08	38 16	—70	37 46	64 67	1 02 13	1882-83
1883-84	13 37	35	17 29	31 01	9 89	52	1 53	11 94	3 36	5	3	3 04	4 58	8	5 38	10 04	7 17	12 3	24	39 53	38 37	1 12	39 49	56 97	96 46	1883-84
1884-85	11 43	34	13 77	25 54	9 97	47	1 91	12 35	3 66	6	57	4 29	4 41	5	4 41	8 87	6 82	7	23 08	29 97	36 29	99	37 28	43 74	81 02	1884-85
1885-86	12 33	24	15 82	28 39	11 01	53	1 29	12 83	3 94	7	85	4 86	4 63	10	3 39	8 12	5 96	6	34 43	4 45	37 87	1 00	38 87	55 78	94 65	1885-86
1886-87	13 13	38	13 27	26 78	11 37	52	1 66	13 55	4 72	11	90	5 73	6 3	17	4 54	10 84	8 64	15	33 90	42 69	43 99	1 33	45 32	54 27	99 59	1886-87
1887-88	11 93	83	17 77	30 53	11 34	80	2 07	16 21	4 08	7	76	6 0	9 23	16	4 31	13 70	8 16	3	34 21	42 40	47 34	1 89	49 23	59 12	1 08 35	1887-88
1888-89	13 37	5 75	14 83	33 95	13 53	3 71	1 55	18 79	4 93	70	47	6 0	9 55	87	4 72	15 14	9 03	93	24 46	33 42	49 41	11 96	61 37	46 03	1 07 40	1888-89
1889-90	13 38	8 41	13 47	35 26	14 33	3 65	2 09	20 7	4 97	60	66	6 23	3 36	79	5 72	15 87	7 67	2 02	35 61	45 30	49 71	15 47	65 18	57 55	1 22 73	1889-90

The amount referred to is greater than the duty collected

DEPARTMENT OF FINANCE AND COMMERCE,

STATISTICAL BRANCH

Calcutta 14th March 1890.

E. J. SINKINSON

Secretary to the Government of India

GOVERNMENT OF INDIA
PUBLIC WORKS DEPARTMENT
RAILWAY TRAFFIC

No XLV OF 1889 90

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS

N.B.—As regards the figures in column *Total Receipts from 1st April to date* audited figures have been used as far as possible

RAILWAYS	WEEK ENDING 16TH FEBRUARY 1889			WEEK ENDING 15TH FEBRUARY 1890			TOTAL RECEIPTS FROM 1ST APRIL 1888 TO 16TH FEBRUARY 1889		TOTAL RECEIPTS FROM 1ST APRIL 1889 TO 15TH FEBRUARY 1890		Total Increase in 1889-90	Total Decrease in 1889-90.
	Total length open	RECEIPTS		Total length open	RECEIPTS		Total	Per mile open per week	Total	P mil open per week		
		Total	Per mile open		Total	Per mile open						
<i>State Lines worked by Companies</i>		R	R		R	R	R	R	R	R	R	
East Indian (a)	1 526	9 52 361	624	1 526	9 75 283	639	3 88 29 35	553	3 8 65 899	550		2 63 462
Patna-Gya	57	9 064	159	57	9 754	71	4 25 353	102	4 41 24	108	7 671	
Sindia	75	9 034	120		(b)		3 21 626	93	(b)			3 21 626
Rajputana Malwa	1 664	4 31 298	259	672	3 65 000	218	1 63 90 638	214	1 69 5 099	221	5 34 461	
Bengal Nagpur (c)	293	61 55	209	501	(d) 56 434	1 3	15 04 703	162	(d) 17 18 1 5	115	2 3 412	
Southern Mahratta (e)	854	80 972	95	979	92 10	14	34 89 17	89	31 60 600	88	7 22	
Ditto Mysore Sec- tion	14	11 359	74	296	21 046	71	5 11 189	8	8 5 712	70	34 523	
Indian Midland	392	(f) 50 540	129	746	(g) 84 947	114	(f) 7 99 061	102	(g) 29 04 973	13	21 65 913	
Villupuram Cuntakal												
Nellore Branch	83	4 692	57	83	4 030	56	2 14 868	56	2 64 76	57	1 608	
Bareilly Pilibhit	36	2 172	60	36	2 532	71	78 346	42	94 900	6	10 554	
TOTAL	5 120	16 11 649	315	5 896	16 1 732	273	6 25 64 6 5	283	6 54 41 778	257	28 77 173	
<i>State Lines worked by Government</i>												
No. 11 Western (h)	2 386	4 77 688	201	2 370	5 13 860	219	2 24 14 609	204	2 53 35 521	233	29 20 920	
Orissa and Rohilkhand	632	42 954	207	69	1 05 504	239	53 04 249	187	65 4 958	215	8 78 709	
Bengal Central	1 5	13 705	10	125	13 250	106	3 319	117	0 41 1	113	17 792	
Wardha Coal	45	11 551	257	45	17 715	394	748 802	362	7 1 618	34		47 184
Eastern Bengal	673	1 85 494	270	747	2 04 670	273	9533 429	3 7	1 02 89 420	309	7 55 991	
Nalhat	27	187	81	27	3 124	78	89 355	75	85 660	74		695
Tirhoot	273	38 371	141	273	63 661	233	14 59 485	125	8 0 091	55	4 02 606	
Lucknow Saptu Sih ramau	1 5	5 6	48	105	8 372	8	2 23 6 6	48	3 03 183	63	73 473	
Jorhat	31	2 7	33	3	1 133	38	54 3 6	38	3 324	39		694
Ch. a Company (g)	7	54	8	7	274	33	7 6 7	23	360	31	2 703	
Burma (i)					(j)		(k) 27 06 798	154	(l) 40 38 83	117	13 32 035	
TOTAL	4 314	8 78 97	201	4 42	9 95 063	2	4 38 33 945	10	5 6 75 5	22	63 32 650	
<i>Lines worked by Govt. m. m.</i>												
Madras	840	1 67 080	199	841	1 69 565	2 2	71 78 071	193	8 85 237	210	6 06 326	
South Indian	654	1 11 624	171	654	1 02 865	157	46 54 439	161	5 80 37	170	31 697	
Great Indian Pen- insula (m)	1 447	9 35 479	646	1 447	9 04 689	625	3 66 29 681	533	3 14 51 132	475		51 78 549
Bombay Baroda and Central India (n)	461	3 33 160	658	461	2 74 001	594	1 11 98 332	528	1 11 19 574	526		79 758
TOTAL	3 402	15 17 343	446	3 402	4 51 39	427	6 11 61 4 3	384	5 57 41 139	357		44 20 284
AL (GUARANTEED AND IMPAID EXPENSES	12 887	40 07 289	311	13 7 9	40 58 834	296	16 65 65 8 3	279	17 13 58 418	268	47 32 545	
							8 68 31 608	146	8 93 87 780	40	25 56 178	
NET RECEIPTS							7 97 34 265	133	8 19 70 632	1 8	22 36 367	
<i>Assisted Companies</i>												
Lakshmi Narayan	2	7 039	321	22	6 220	283	2 44 7	241	2 4 093	238		3 934
Dibru Sadiya					(j)		(k) 3 77 33	105	(l) 4 00 7	111	28 769	
Bengal and North Western	376	50 174	133	376	5 34	134	13 43 758	11	20 46 868	113	1 03 110	
Rohilkhand Kumaun	67	5 408	81	67	7 74	116	2 99 187	10	3 5 5 1	113	20 3 4	
TOTAL	415	62 641	135	465	64 302	138	28 04 894	115	3 19 153	121	1 54 259	
<i>Native States</i>												
H. H. Highness the Nizam's Guaranteed	354	46 137	130	354	59 317	165	15 98 0 1	117	20 95 875	129	4 97 854	
H. H. Highness the Gaekwar's	59	3 480	59	59	3 19	54	1 24 262	46	1 21 427	45		2 835
H. H. Highness the Gaekwar's Virangam	27	1 208	45	27	9 10	33	40 863	40	45 338	37	4 475	
Mehsana Vadnagar												
Bhavanagar Gondal	260	36 269	139	332	31 890	96	9 18 416	103	11 43 857	86	1 75 441	
Junagadh Porbandar	68	3 287	48	94	4 184	50	1 45 210	46	1 67 386	51	2 186	
Morvi	124	7 887	64	124	7 1	57	3 07 54	54	3 05 6	54		2 150
Jodhpore												
TOTAL	892	98 268	110	990	1 06 080	107	31 83 921	89	38 78 89	89	6 91 271	

for the Dildarnagar Ghazipur State Railway
and with Indian Midland Railway
as the Katni-Umari Branch
for the Asansol-Chakradharpur Section of the Bengal Nagpur
Railway
for the Bellary-Kistna State Railway
for the Bhopal-Itarsi State Railway

(i) Includes the Sindia and Bhopal Itarsi State Railways
(k) Includes the Amritsar-Pathankot and Rajpura Bhatinda State Railways
(l) Includes the Tamluk-Mandalay extension
(j) Return not received
(k) Total receipts from 1st April 1888 to 9th February 1889
(l) Total receipts from 1st April 1889 to 8th February 1890
(m) Includes the Dhond Mal and Khamgaon and Amrit State Railways
(n) Includes the Patna Branch

Printed and published for the GOVERNMENT OF INDIA *at the Office of the* SUPERINTENDENT OF GOVERNMENT PRINTING,
INDIA No 8 Hastings Street Calcutta



The Gazette of India

EXTRAORDINARY

PUBLISHED BY AUTHORITY

CALCUTTA FRIDAY MARCH 21 1890

FINANCIAL STATEMENT for 1890-91

CONTENTS

PART I

IMPERIAL REVENUE AND EXPENDITURE

	PARA	PAGE
Preliminary	1	3
I —Accounts of 1888 89	2	3
II —Financial position of 1889 90 and 1890 91	3	7
III —Proposals in connection with the Grant for Famine Relief and Insurance	14	6
IV —Practical Results of the Policy now adopted	21	8
V —Financial Prospects in the Future	23	9

PART II

IMPERIAL, PROVINCIAL, AND LOCAL FINANCE

I —Accounts of 1888 89	1	10
II —Revised Estimates of 1889 90 and Budget Estimates of 1890 91	6	12
LAND REVENUE	12	14
OPIUM	16	16
SALT	17	17
STAMPS	24	20
EXCISE	25	21
PROVINCIAL RATES	26	22
CUSTOMS	27	22
ASSESSED TAXES	30	23
FORESTS	31	24

	PARA	PAGE
II—Revised Estimates of 1889 90 and Budget Estimates of 1890 91—continued		
INTEREST ON DEBT	32	25
POST OFFICE TELEGRAPH, AND MINT	35	27
CIVIL DEPARTMENTS	36	28
MISCELLANEOUS	38	29
FAMINE RELIEF AND INSURANCE	39	29
RAILWAY FINANCE	40	30
IRRIGATION	52	36
BUILDINGS AND ROADS	54	37
ARMY	56	38
SPECIAL DEFENCES	59	39
III—Progress in Upper Burma	60	40
IV—Ways and Means—Home Treasury	61	41
" " India	63	43
SAVINGS BANKS	65	43
LOANS TO MUNICIPALITIES, &c	66	44
V—Summary	68	44

APPENDIX I

DESPATCH FROM HER MAJESTY'S SECRETARY OF STATE FOR INDIA TO THE GOVERNMENT OF INDIA No 378 DATED 17TH DECEMBER 1885	47
TELEGRAM FROM THE GOVERNMENT OF INDIA TO HER MAJESTY'S SECRETARY OF STATE FOR INDIA DATED 5TH MARCH 1890	47
TELEGRAM FROM HER MAJESTY'S SECRETARY OF STATE FOR INDIA TO THE GOVERNMENT OF INDIA DATED 6TH MARCH 1890	47

APPENDIX II

ACCOUNTS AND ESTIMATES

GENERAL STATEMENT of the ACCOUNTS and ESTIMATES of the REVENUE and EXPENDITURE and RECEIPTS and DISBURSEMENTS of the GOVERNMENT of INDIA in INDIA and in ENGLAND	P 50—51
A—STATEMENT of the REVENUE of INDIA in INDIA and ENGLAND	52—53
B—STATEMENT of the EXPENDITURE chargeable on the REVENUES of INDIA in INDIA and in ENGLAND	54—57
C—STATEMENT of RECEIPTS and DISBURSEMENTS other than REVENUE and EXPENDITURE of the GOVERNMENT of INDIA in INDIA and in ENGLAND	58—61
D—ACCOUNT of PROVINCIAL and LOCAL SAVINGS charged to REVENUE and held at the disposal of PROVINCIAL GOVERNMENTS under their PROVINCIAL CONTRACTS	62
E—STATEMENT of NET REVENUE and EXPENDITURE—ENGLAND and INDIA	63

FINANCIAL STATEMENT for 1890-91

PART I

IMPERIAL REVENUE AND EXPENDITURE

Preliminary

THE Financial Statement for the coming year has been divided into two Parts. Part I deals with the financial position of the Government of India and takes into account only the Imperial Revenue and Expenditure as distinguished from that which is Provincial or Local, Part II contains an explanation of the Indian Budget as a whole. This change has been made with the object of presenting an outline of the financial position which will be sufficient for the ordinary reader. Such an outline will be found in Part I. Those who desire fuller information will find it in the second Part of the Statement.

Section I—Accounts of 1888-89

2 Since the last Financial Statement was made the Accounts of the year 1888-89 have been finally closed. They show a surplus of Rs. 37,000.

The Budget Estimate of that year, framed in March 1888, showed a deficit of Rs. 698,000. The Revised Estimate of the year, framed in March 1889, showed a reduced deficit of Rs. 201,700, the Accounts, as I have just said, show that the year has closed with a surplus of Rs. 37,000.

The improvement in the financial position during 1888-89 is satisfactory, but the important question of to-day is the position of the finances during the current and the coming year.

Section II—Financial position of 1889-90 and 1890-91

3 The Estimate of the current year, as framed in March last, showed a surplus of Rs. 106,300.

The Revised Estimate if compiled in the same way as the Budget Estimate would now show a surplus of Rs. 2,733,200, and the Estimate of the coming year would show a surplus of Rs. 304,900. Certain special arrangements are proposed which will affect the surplus of 1889-90 and of 1890-91, but it will be convenient to keep these arrangements out of sight until it has been explained how it happens that the Budget surplus of the current year has grown into Rs. 2,733,200, while the Estimate of the year 1890-91, if compiled on the same basis, would show a surplus of only Rs. 304,900. Indian finance is subject from year to year to disturbing causes which have a serious temporary effect, and for this reason a surplus in any year can no more be said to prove that the finances are in a sound state than a deficit in a single year can be held to prove that their condition is unsound. It is important that it should be clearly understood whether the high or low surplus, or, it may be, deficit, of any year is due to permanent or temporary causes and I shall endeavour to explain to what extent the improvement in the financial position is due to lasting influences and to what extent it is only temporary.

4 In the first place I propose to offer a few remarks on the subject of Exchange, so as to clear that question out of the way at the beginning. I have seen it stated that the improvement in the current year is largely or mainly due to the rise in the rate of Exchange. This is not the case. The rate of Exchange taken in the Budget Estimate was 1s. 4. 38d.—one rupee. Although

the rate of Exchange is now considerably higher than that rate, it was lower during a large portion of the year, and the average rate of Exchange for the whole year 1889-90 is now taken at only 1s 4 55²/_d per rupee. The rise is therefore only slightly greater than one sixth of a penny per rupee. The rate of Exchange affects so many of our transactions that it would be a difficult and tedious task to calculate precisely the amount of improvement which a rise of one sixth of a penny per rupee has produced. For present purposes it will be sufficient to put the improvement at Rs 200,000 in round numbers. In the explanation I am about to give I shall distribute this improvement of Rs 200,000 among the several heads affected.

5 Although the improvement in the position has not been mainly due to the rise in Exchange, the cessation of the long continued fall in the gold value of the rupee has been a most welcome relief to the finances. From 1873 to 1890 there have only been two other years (1879-80 and 1883-84) in which the actual rate of Exchange exceeded or was equal to the rate taken in the Budget, and the average yearly fall from 1873-74 to 1889-90 has been 36 of a penny per rupee or more than twice the rise in the current year.

Although the cessation of the hitherto continuous fall in the value of the rupee measured in gold has greatly improved the financial position for the time being, the uncertainty as to the future relations of the precious metals constitutes a very serious danger, and one which it would be worth our while to make great sacrifices to escape. The future of the Currency question appears to rest at the present time in the hands of the United States of America.

6 The chief improvement in the current year appears under the head of Opium. There is an increase of Rs 286,400 in Opium Revenue; there is a decrease of Rs 708,800 in Opium Expenditure. The total improvement under Opium is consequently Rs 995,200. In the Budget Estimate the price of Bengal Opium was taken at Rs 1,070 a chest. It has proved to be Rs 1,136, this accounts for the improvement in Opium Revenue, an improvement which I regret to say is not likely to be maintained during the coming year, as the price of Bengal opium at this month's sale was only Rs 1,040 a chest, though the market price has since risen.

The decrease in Expenditure is due to a poor crop of Bengal opium. The total crop of Bengal opium is purchased by Government at a fixed price per seer. A good crop means heavy expenditure in the purchase of opium, a poor crop means a saving in expenditure. The quantity of opium produced in any season does not immediately affect the quantity of opium which is sold, as some time elapses before the new crop comes into the market and Government maintains a reserve with the object of equalizing the quantity sold from year to year. As it happens, the bad crop of the year has not done us material injury, because the reserve of opium was very high and is still sufficient. The improvement under Opium in the current year must be considered as merely temporary. In a series of years we shall no doubt get average crops, and the present selling price of opium is much below the average price of the year about to close.

7 In addition to the improvement under Opium, there has been, during the current year, a very satisfactory increase of revenue under what is known as the other Principal Heads of Revenue which include Land Revenue, Salt, Excise Stamps, Provincial Rates, Customs Assessed Taxes, Forests, Registration, and Tributes from Native States. This increase is partly Imperial, partly Provincial, partly Local.

The large improvement in Revenue which is shown under the Principal Heads of Civil Revenue (excluding Opium) is of a permanent nature, or in other words we can safely reckon on obtaining the same increase in future years. If there is any falling off under some heads it will be balanced by increase under other heads. This improvement amounts to Rs 766,500 on Imperial account and

is mainly due to an increase of Rx 298,400 under Land Revenue, of Rx 149,600 under Salt, of Rx 79,100 under Excise, of Rx 31,500 under Stamps, of Rx 69,600 under Customs, and of Rx 112,700 under Forests

The improvement under Opium and the growth of Revenue under the other Principal Heads accounts in all for an improvement of Rx 1,761,700 in 1889 90, of which more than 40 per cent is a permanent increase of the public revenue, the rest being temporary

8 On Special Defences, there has been a reduction of expenditure amounting to Rx 344,500, which merely represents postponement of charges which will be incurred hereafter, and under Interest not charged against Railways and Canals there has been a net improvement of Rx 230,900 The improvement in the net Interest charge is due to the high rate of interest obtained by the Secretary of State on that portion of his cash balance which he was able to invest, to the saving from the issue of a loan of 2 crores very nearly at par last year as compared with the estimated charge for the issue of a loan of $2\frac{1}{2}$ crores at a discount to the rise in Exchange, and to other causes

There has also been a net improvement of Rx 118 600 under Army, notwithstanding the expenditure on the Chin Lusha Expedition, and of Rx 73,900 in the Railway Account Under all other heads there is a net improvement of Rx 97,300 The total net improvement of the year is Rx 2,626 900

9 The explanation of the large surplus in 1889 90 may then be briefly stated as follows in the current year Opium has given a net improvement of Rx 995 200 other Principal Heads of Revenue have given an improvement of Rx 766 500, Special Defences show a reduction of expenditure amounting to Rx 344,500 Interest gives an improvement of Rx 230,900 All other heads give a further net improvement of Rx 289,800 The total net improvement of the year is Rx 2,626,900, and adding the Budget surplus of Rx 106,300, the surplus with which the year is expected to close is estimated at Rx 2,733,200 Of this net improvement of Rx 2 626,900, about Rx 200,000 has been caused by the rise in Exchange, which has favourably affected Revenue and Expenditure under various heads As the Accounts almost invariably show a better result than the Revised Estimate, I have little doubt that this surplus will be found to have been exceeded when the accounts of the year are finally closed

10 We are now in a position to explain in a few words why the surplus of 1890 91 is so small as compared with that of 1889 90 In the first place we lose the temporary increase from Opium to which I have just referred, the loss on this account is actually Rx 992,400, in the next place, we receive in 1889 90 a special contribution from Local Governments of Rx 490,000, there is no such contribution in 1890 91, in the third place the Budget Estimate of net Military Expenditure in 1890 91 shows an increase over the Revised Estimate of no less than Rx 611,000 On these three accounts—Opium, Contribution from Local Governments, and Military Expenditure—the financial position of 1890 91 is worse than that of 1889 90 by no less than Rx 2,093,400 Adding to this a net falling off under Interest of Rx 113,400 and an increase of expenditure amounting to Rx 133 900 under Special Defences, we get a falling off of Rx 2,340,700 The surplus of 1889-90 being Rx 2,733 200 this deterioration of Rx 2,340,700 would of itself be sufficient to cause the large surplus of 1889-90 to be replaced by a surplus of Rx 392,500 It so happens that under all other heads there is a net deterioration of Rx 87,600, which reduces the surplus to Rx 304,900

11 Although the net deterioration under the heads to which I have just referred is only Rx 87,600, there are considerable fluctuations under particular heads Thus the increase of Revenue under Principal Heads, excluding Opium is no less than Rx 171,500, of which nearly Rx 100,000 is due to the raising of the duty on imported spirit and the imposition of a duty on beer brewed in India There is also a moderate increase of net revenue from Railways and Irrigation,

while there is an increase in expenditure of Rx 85,000 on account of the coming Census, and a reduction in Miscellaneous receipts of Rx 53,500

12 The increased expenditure on the Army in 1890 91 is due to the purchase of Magazine rifles and ammunition for them, to the cost of 21 more batteries of 12 pr breech loading guns, to the purchase of machinery for making ammunition for the guns in India, and to the provision of Rx 200,000 for the Chin Lushai expedition and of Rx 60,000 to complete the arrangements for prompt mobilisation of the 1st Army Corps The total cost on the accounts I have stated is no less than Rx. 1,361,300

13 Summing up the whole case and putting aside all matters of minor importance it may be said that in 1889 90 we have a large surplus owing to a temporary improvement under Opium, to a general growth of revenue which will be maintained and will affect future years, to short expenditure on Special Defences and in connection with the Army, to reduction in the Interest charge, to improvements in the Railway Revenue Account, and to a rise in the rate of Exchange In 1890 91 we have only a moderate surplus, because we lose the temporary improvement under Opium, because we no longer receive the special contribution of Rx 490 000 from Local Governments, because there are special demands in connection with the equipment of the Army, and because there is an increase in the net Interest charge, as well as an increase in the expenditure on Special Defences

Section III—Proposals in connection with the Grant for Famine Relief and Insurance.

14 It will be seen from what I have just said that the estimates for next year would have shown a very considerable surplus but for the heavy and special demands that have fallen on them in connection with the Army These special demands come to no less than Rx 1,361,300, exclusive of a provision of Rx 892,300 on account of Special Defences It is reasonably certain that there will be special demands of a somewhat similar nature in 1891 92, but it is not probable that they will be so heavy as in the coming year Nor are the finances of 1891-92 exposed to any special dangers, so far as can now be seen, other than those vicissitudes which must always attend Indian finance On the other hand, we may look forward during 1890 91 to the normal growth of revenue There are, therefore, strong grounds for holding that in 1891 92 we shall at least find ourselves in a position of comparative ease, with a surplus in hand, moderate in amount, but sufficient to allow of some improvement in financial conditions

15 In view of this comparatively favourable prospect the Government of India has decided to anticipate the future to some extent and to take immediate steps for the partial restoration of the Famine Grant This can be done by measures which I shall now explain, but in the first place I propose to refer briefly to the nature of the Famine Grant and its history

The policy of strengthening the finances in connection with Famine was originally adopted in order to protect the country against the financial effects of Famine It was calculated that Famine would cost, either directly in expenditure intended to relieve distress, or indirectly through loss of revenue, no less than Rx 15 000,000 every ten years, and it was therefore decided that in ordinary years the Government should take measures for providing a surplus of Rx 1,500 000 This surplus would be used either to reduce debt directly by buying up and cancelling public obligations, or to indirectly reduce debt by diminishing borrowing

16 It has been sometimes assumed that the object of this policy was the provision of funds for the actual relief in time of famine of persons who were in distress, and it was argued that when the money so provided was no longer

available, the people could not be relieved in case of famine, and must perish. This was not the case. Whether a surplus exists or not the Government recognises its obligations in case of famine, and the actual amount of cash in the treasury is regulated from time to time by considerations which are quite independent of the absorption or maintenance of the Famine Grant. The objects which the Famine Grant is intended to secure are purely financial. So long as it is maintained we have in ordinary years a surplus of Rs. 1,500,000, and this surplus of Rs. 1,500,000 in ordinary years will, it may reasonably be hoped, balance the deficits which must occur from time to time in a country of which the financial conditions are so uncertain. The policy of maintaining a surplus in ordinary years was devised with special reference to the injurious effect on the finances which is produced by famine, but in practice it is an insurance against temporary financial disaster of any kind because to strengthen the finances by creating a surplus has precisely the same effect whatever may be the object of those who take measures to strengthen them. In any case the finances are strengthened and are able to better meet any special demands on them.

17 The misapprehension as to the nature and effects of the Famine Grant seems to have arisen to some extent from the manner in which the policy was carried out in years subsequent to its first adoption. The Famine surplus was intended, in the first instance, to operate in the direction of reducing debt. At a subsequent period it was decided to use one half of it for the construction of Railways and Canals which would protect the country from famine. I think this was, under the circumstances of the case, a wise and prudent measure, but it was a slight departure from the objects of the original policy. These were, as I have said, purely financial. In so far as the Protective Canals and Railways constructed from the Famine Grant returned a fair profit, or lessened the cost of relieving famine in so far as the original purpose of strengthening the finances was maintained. In so far as they failed to return this profit the original purpose was departed from. On the other hand it was an important consideration that the construction of these Railways and Canals might have the effect of mitigating famine to the extent of preserving human life, which would otherwise have been lost.

18 The Government of India was willing in past years to go further in the direction of using the Famine Grant for the construction of Protective Works, than was actually done, and would have appropriated it to meet any loss that might arise on Protective Railways constructed by means of borrowed money. In 1886 the Secretary of State did actually agree that the interest charge on the Indian Midland and the Bengal Nagpur Railways should be a charge against the Famine Grant. These Railways were held to be of importance for the protection of the country against famine, and it was only on the understanding I have stated that their construction was sanctioned. The decision of the Secretary of State is contained in a Despatch which is published as an Appendix to this Statement. This matter has somewhat fallen out of sight in recent years, because shortly after the decision of the Secretary of State was given the financial difficulties of the Government became so great that the Famine Grant was practically abolished for the time, and there was no special reason for calling attention to the fact that a portion of it went to meet the loss on the Indian Midland and Bengal Nagpur Railways.

19 The Government of India and the Secretary of State have, however, always attached importance to the maintenance of the Grant for Famine Relief and Insurance. If the Indian finances show bare equilibrium in normal years, the deficits of bad years can only be met by borrowing, such borrowing must in time lead to a large growth of debt incurred for non productive purposes.

The provision of what is really a yearly surplus of Rx 1,500,000 is the most effective means of preventing the growth of debt of this character

20 The manner in which it is proposed to partially restore the Famine Grant at once will now be explained

We receive this year a special contribution of Rx 490,000 from Local Governments This transaction is carried out by debiting the amount to the balances of Local Governments and crediting it to the Government of India It is practically the same thing to all parties whether the transaction is carried out this month or next month The credit is therefore postponed till next month, and the effect on the finances is to diminish our surplus of this year by Rx 490,000 and to increase that of next year by an equal amount

After this change is made there will be a surplus of Rx 2 243,200 in 1889 90 and of Rx 794 900 in 1890 91 In both these years a certain amount of expenditure is already shown under the Grant for Famine Relief and Insurance, partly on account of the construction of Protective Canals and partly for relief of distress Of the surplus of 1889-90, a sum of Rx 433,500 will be utilised to raise the total Famine Grant to Rx 600,000, of the surplus of 1890 91, a sum of Rx 524,500 will be utilised to raise the Famine Grant of that year to a like amount The surplus of the Revised Estimate will then stand at Rx 1,809,700 and the surplus of the Budget Estimate of 1890 91 will be Rx 270,400

The amount provided to meet the net charge on account of the Indian Midland Railway and the Bengal Nagpur Railway is Rx 458,100 in 1889 90, and Rx 432,800 in 1890 91

The final result then of the policy which the Government of India has decided to adopt is that in the current year we have provided in all Rx 1 058,100 (Rx 600,000 *plus* Rx 458,100) on account of the Famine Grant, that in the coming year we have provided Rx 1,032,800 (Rx 600,000 *plus* Rx 432 800), on the same account, and that we have nevertheless a surplus of Rx 1 809 700 in 1889 90 and of Rx 270,400 in 1890 91, these surpluses are available for the reduction of borrowing and will in practice be used for that purpose

The sums provided under the Grant for Famine Relief and Insurance *plus* the sums that go to meet the net charge on the Indian Midland and Bengal Nagpur Railways, together with the surpluses of the current and coming years, amount to Rx 4,171,000 in the aggregate, so that, practically, the Famine Grant has been more than restored for the years 1889 90 and 1890 91, as we have in the two years a sum of Rx 4 171,0 00 available for the purposes for which the policy of the yearly grant of Rx 1,500,000 for Famine Relief and Insurance was adopted

Section IV — Practical Results of the Policy now adopted

21 The general effect on our borrowing of the surpluses of 1889 90 and 1890 91, which amount to Rx 2,080,100, and of the sums now set aside for Reduction of Debt, amounting to Rx 958,000, making Rx 3,038,100 in all, is shown by the following facts

The Government of India has arranged to spend in 1890 91 the sum of Rx 3,750,000 on the construction of Railways and Canals, not chargeable against Revenue

Under ordinary circumstances we must have borrowed largely in the open market on this account As our balances now stand we expect to be able to find this sum of Rx 3,750,000 in addition to Rx 907,000, on account of loans to be made by Government for local purposes, without raising a loan this year This result is mainly due to the existence of the sum of Rx 3,038,100 to which I have just referred, which enables us to avoid borrowing a like amount and in this way effects a permanent saving of about Rx 120,000 yearly in interest To this extent the finances of the country have been strengthened

22 A further advantage of the improvement that has occurred in the financial position is that it is unnecessary at the present time to revise the financial relations between the Imperial Government and the Provincial Governments. The present contracts can be left to run their course, and the relations between the Local and Imperial Governments can be settled in 1892 and included in the contracts that will then be made.

Section V —Financial Prospects in the Future

23 In the Statement of last year I made the following remarks on the financial position of the Government of India: "My deliberate conclusion is, that while there is every need for economy and for husbanding our revenue there is no ground for despondent or pessimist views. Unless some unforeseen disaster occurs, there is every reason to hope that the lapse of two or three years will show a decided improvement in the financial position of the Government of India. It is true that the surplus which we have been able to show in the Estimates is only Rs. 106,300, but the Estimates have been framed with great moderation and if the Indian revenues continue to exhibit their usual elasticity and no unforeseen disaster occurs, I anticipate that the Financial Statement of 1890-91 will show decided improvement." These remarks were not universally accepted; those who had previously taken a pessimist view of Indian finance were not prepared to admit that there were signs of improvement. The progress made in the current year, however, confirms the soundness of the opinion I expressed in March last. Only twelve months have elapsed since I ventured to make that prophecy, and the signs of improvement are unmistakable.

In 1889-90 and 1890-91 we have partially restored the grant for Famine Relief and Insurance, we have a large surplus in 1889-90, and a moderate surplus in 1890-91 after making provision for altogether special demands for the equipment of the Army. Although the coming year is unlikely to prove so prosperous from a financial point of view as 1889-90, I look forward, in the absence of unforeseen disaster, to still further improvement in 1891-92.

24 But my remarks regarding the signs of improvement in the finances had another effect which I did not anticipate at the time. It was assumed in some quarters that I was of opinion that the financial position was in all respects thoroughly satisfactory and that the Government of India might at once with safety enter upon schemes which their promoters held would have the best effects on the country, but which certainly involved very heavy expenditure at the outset. Nothing was further from my intention than to convey any such impression or to give the slightest encouragement to those who wish to mortgage the future of our finances for the sake of entering upon hazardous speculations.

I said last year that there were signs of improvement. I say now that my forecast has been borne out by the facts of the year about to close, and that there are good grounds for expecting further improvement in the coming year, but I fully recognise that we have difficulties of no slight magnitude still to meet, that the finances are exposed to many dangers, and that unforeseen disaster might for a time upset our calculations. There is every need for caution and for economy and I should greatly regret if anything I now say, or have said in the past, conveyed the impression that the Government of India is in a position to embark on a policy of adventure of any description.

PART II

IMPERIAL, PROVINCIAL, AND LOCAL FINANCE

Section I—Accounts of 1888 89

In the Revised Estimates of 1888 89 prepared in March last the Revenue of that year was taken at Rx 81,585,500 and the Expenditure, including outlay on Special Defence Works, at Rx 81,787,200, the net result being an anticipated deficit of Rx 201,700

As the accounts were compiled, it was seen that the year would close with a small surplus, and this fact was brought to notice in the Financial Statement presented to Parliament by the Under Secretary of State for India

2 The actual figures of the accounts for 1888 89 as now finally closed, are—Revenue Rx 81,696,678 and Expenditure Rx 81,659,660, showing a surplus of Rx 37,018 The following statement compares the Actuals for 1888 89 with the Revised Estimate, and complete details will be found in the Appropriation Audit Report published in the *Gazette of India* of 8th March 1890

		1888 89				
		Revised Estimate	Actual	Actual	Balance	Account
REVENUE						
India (Imperial Provincial and Local)	Rx	81 106 100	81 1 210	106 110		
England	£	5 7 00	5 6 31	5 431		
Exchange	Rx	152 200	153 837	1 637		
TOTAL		Rx	81 585 500	81 696 678	111 178	
EXPENDITURE						
India—						
Imperial	Rx	3 651 100	37 6 716	94 364		
Provincial and Local	Rx	1 597 300	21 565 109	54 131		
Adjustment of Provincial and Local Surplus	Rx	+ 20 100	+ 85 118			6 018
England	£	15 111 500	14 9 3 1	58 79		
Exchange	Rx	6 094 200	6 971 436	7 74		
TOTAL		Rx	81 787 200	81 659 660	127 540	
DEFICIT		Rx	201 700			
SURPLUS		Rx		37 018	37 718	

It will be seen from the figures in this statement that, compared with the estimate framed in March 1889, there was an improvement in the Total Revenue in India (Imperial Provincial and Local) of Rx 106,110 and a saving in the Total Expenditure in India of Rx 128,515 The sum of these two amounts, less the increase of Rx 82,018 in the Provincial adjustment, or Rx 152,607 represents the net Imperial improvement in the Indian portion of the accounts of 1888 89, excluding Exchange, adding to this figure the net improvement in England and also the improvement in Exchange, we get a total improvement of Rx 238,718, which accounts for the difference between the deficit of Rx 201,700 expected in the Revised Estimate and the surplus of Rx 37,018 with which the accounts of the year have closed It may be mentioned that the increase in the Provincial adjustment means that the surplus of Provincial and Local Revenue over Provincial and Local Expenditure was more by Rx 82,018 than was anticipated when the Revised Estimate was prepared

3 The increases of Revenue result chiefly from improved receipts aggregating Rs 234 700 under State Railways, Irrigation, and Army, counterbalanced by a falling off in Land Revenue of Rs 185,896 due to scanty harvests in some provinces and to suspensions. Of the saving of Rs 94,384 in Imperial Expenditure, Rs 50 528 occurred under Opium and Rs 27 409 under Army. There was an excess of Rs 45,440 under Guaranteed Railways, chiefly due to a change in the date of payment of surplus profits, which brought into the accounts of the year expenditure which, under the previous practice, would have fallen into the following year. The reduction in Provincial and Local Expenditure occurred principally under Land Revenue, Police and Education and the gain in the English Account was chiefly due to reduced expenditure under Army and Special Defence Works.

4 The difficulties which stand in the way of preparing in March an accurate Estimate of the Revenue and Expenditure of the year which is about to close have been explained more than once. But I do not think that attention has been specially called to the remarkable fact that the Actuals almost invariably show better results than the Revised Estimate.

In every year since, and including 1882-83 the Accounts have shown an improvement over the Revised Estimates. For 1882-83 the improvement was Rs 646 800, for 1883-84 it was Rs 1,116 100, for 1884-85 it was Rs 566,500, for 1885-86 it was Rs 89,100, for 1886-87 it was Rs 177 900, for 1887-88 it was Rs 987 900, for 1888-89, as I have just explained, it was Rs 238 700.

The explanation is simple. The latest figures of receipts and disbursements under the different heads can always be obtained from the Treasuries. Under certain heads the Treasury receipts and issues correspond closely with the Revenue and Expenditure and if we know the Receipts and Issues to the end of February, or even of January, and the head be one under which transactions occur with regularity throughout the year, we have no difficulty in calculating with great precision the probable Revenue and Expenditure of the remaining portion of the year.

But in other cases transactions do not proceed with the same regularity throughout the year and the receipts and issues of the Treasuries afford a very imperfect guide. Such heads are Land Revenue, Public Works of all kinds and the expenditure under the head of Army. For Public Works and Army the receipts and issues at the Treasuries are only an imperfect guide to the Revenue and Expenditure.

In the case of the important heads I have just mentioned as well as of others, we have to depend on the judgment of local officers, and, on the whole, the forecasts of these officers are marked by caution. No officer, apparently will estimate for more revenue than he feels sure he will obtain and every officer puts down the very maximum of expenditure which he may possibly incur. The inevitable result is that in nine cases out of ten the total Revenue of the year exceeds, and the total Expenditure of the year falls short of the amounts that have been entered in the Revised Estimate.

5 There was also a saving in expenditure not charged against Revenue. The Capital Expenditure on Railways was Rs 1,178 111 and on Productive Irrigation Works Rs 459,890 against Rs 1,364 800 and Rs 493 000 provided in the Revised Estimate, the saving being Rs 186 689 and Rs 33,110 respectively. The former was chiefly due to reduced expenditure in England on stores for Railways. These reductions do not, of course, affect the surplus of the year 1888-89, which, as stated before, was Rs 37 018, after including in the expenditure the sum of Rs 789,595, spent on Special Defence Works.

Section II — Revised Estimates of 1889-90 and Budget Estimates of 1890-91

6 The Budget Estimate of Revenue for the current year was Rx 82,935,300, and of Expenditure Rx 83,469,800. Of the latter, Rx 640,800 was chargeable to accumulated Provincial and Local balances, and not against the revenue of the year. The expenditure chargeable against revenue was therefore Rx 82,829,000, and the resulting surplus was estimated at Rx 106,300.

The surplus is now expected to be Rx 1,809,700 and the following table shows how much of it is due to increase of Revenue and how much to decrease of Expenditure —

	Budget Estimate	Revised Estimate	Revised Estimate + Better — Worse than Budget
	Rx	Rx	Rx
Revenue	82 935 300	84 636 300	+ 1 701 000
Expenditure	83 469 800	82,474 100	+ 995 700
Provincial deficit	— 640 800	+ 352 500	— 993 300

7 The improvement of Rx 1,701,000 in Revenue occurs mainly under *Land Revenue*, *Opium*, *Salt*, *Stamps*, *Excise*, *Provincial Rates*, *Customs*, *Assessed Taxes*, *Forest Interest*, *Miscellaneous*, *State Railways*, and *Irrigation*, while there is a considerable falling off in receipts from *Exchange* and a heavy one under *Guaranteed Railways*, owing to the great and sudden diminution of traffic on the Great Indian Peninsula Line. The contribution of Rx 490,000 from Provincial to Imperial revenues, for which credit was taken in the Budget Estimate of 1889-90, has also been transferred for reasons explained in Part I to the Estimates of 1890-91. It will be understood that this transaction has no effect on the total revenue of the year, what is lost by the Imperial Government being gained by the Local Governments. The main increases and decreases in Revenue are as follows —

Better than Estimate		Worse than Estimate	
	Rx		Rx
Land Revenue	425 600	Exchange	73 900
Opium	286 400	Guaranteed Railways	400 000
Salt	162,600		
Stamps	101 000		
Excise	110,100		
Provincial Rates	87 800		
Customs	68 900		
Assessed Taxes	51 800		
Forests	176 800		
Interest	133 500		
Miscellaneous	98 400		
State Railways	256,800		
Irrigation	96,000		

8 The decrease in expenditure is mainly due to the rise in the rate of *Exchange*, and to less expenditure under *Opium production and manufacture*, *Interest Police Education*, *Working Expenses of State Railways*, *Surplus profits of Guaranteed Railways*, and *Defence works*. The chief increases of expenditure occur under *Marine*, *Famine Relief and Insurance*, *Miscellaneous*, *Railway Expenditure*, and *Irrigation*. The meaning of the large excess under

Famine Relief and Insurance is that the improvement in the financial position has enabled the Government to take measures for gradually restoring the *Famine Insurance* Grant, which has been in abeyance since 1885-86

The Budget Estimate of net expenditure in England was £14,956,100, and the Exchange on it, Rs 6,954,500, the Revised Estimate of that expenditure is £14,751,200, and the Exchange on it, Rs 6,638,000. In the Budget the rate of Exchange was taken at 1s 4 3/8d = Rs 1, in the Revised it is taken at 1s 4 5/8d = Rs 1 (Rs 145 = £10)

The following table shows the principal variations from the Estimate of Expenditure —

Better than Estimate		Worse than Estimate	
	Rx		Rx
Opium	708 800	Marine	92 600
Interest	96 300	Famine Relief and Insurance	507 000
Police	58,800	Miscellaneous Railway Ex	
Education	51 000	penditure	72 700
State Railways—Working Ex		Irrigation	94 600
penses	78 400		
Surplus profits of Guaranteed			
Companies	182 100		
Defence works	344 500		

Provincial deficit less (owing partly to postponement to 1890-91 of special contribution of Rs 490,000 made by Local Governments)

Rx
993 300

9 The Budget Estimate of 1890-91 is framed for Revenue Rs 84,932,100 and Expenditure 85,419,400, of which Rs 757,700 is chargeable against Provincial and Local balances. The expenditure chargeable to Revenue is therefore Rs 84,661,700 and the estimated surplus is Rs 270,400.

The following table compares the Revenue and Expenditure as estimated at an interval of a year —

	Budget Estimate 1889-90	Budget Estimate 1890-91	Budget 1890-91 + better — worse than Budget 1889-90
	Rx	Rx	Rx
Revenue	82,953,300	84,932,100	+ 1,996,800
Expenditure	83,409,800	85,419,400	— 1,049,600
Provincial deficit	— 640,800	— 757,700	+ 116,900
Surplus	+ 106,300	+ 1,040,000	+ 164,100

10 As explained last year, the extension of railways and the changes in their status involve considerable additions annually to both Revenue and Expenditure. In 1889-90 the gross transactions of the Oudh and Rohilkhand Railway came on both sides of the Estimates, whereas, while it was a Guaranteed line, only the net earnings were shown as Revenue and the interest charged as Expenditure. In 1890-91 a re-arrangement of the same nature is necessary, as from the 31st December 1890 it is expected that the South Indian Railway will become a State line. In 1890-91 Railway Revenue is estimated higher by Rs 464,900 than it was a year ago and Railway Expenditure Rs 304,800 higher. The transfer of the Provincial contribution mentioned above adds Rs 490,000 to the Imperial Revenue of the year, though as explained above, it does not mean that the total revenues are increased by that amount. The further improve

ment in Revenue occurs mainly under *Land Revenue, Salt, Stamps Excise, Provincial Rates, Customs, Forests, Interest, and Irrigation*, while lower receipts than those estimated a year ago are expected under *Opium, Exchange, and Guaranteed Railways*. The following statement indicates generally in what respect the position has changed in the course of twelve months —

Better than Budget Estimate of 1889-90		Worse than Budget Estimate of 1889-90	
	Rx		Rx
Land Revenue	482 700	Opium	56 700
Salt	203 600	Exchange	83 800
Stamps	75 400	Guaranteed Railways	218,000
Excise	117 200		
Provincial Rates	91 400		
Customs	142 700		
Forest	144 800		
Interest	55 700		
State Railways	673 800		
Irrigation	145,700		

11 The very large increase in the Estimates of Expenditure is mainly the result of the following variations —

Less than Budget Estimate of 1889-90		More than Budget Estimate of 1889-90	
	Rx		Rx
Opium	59 500	Land Revenue collection	84 300
Interest	62 300	Minor Departments (chiefly Census)	79 400
Guaranteed Railways surplus profits	81 000	Salaries and Expenses of Civil Departments other than Minor Departments	226 200
Defence works	210 600	Stationery and Printing	82 100
		Famine Relief and Insurance	499 500
		Railways (excluding surplus profits)	385 800
		Irrigation	124 700
		Civil Works	234 900
		Army	530,400

The rate of Exchange has been taken at 45½d, as in the Revised Estimate.

The Estimates of both years are examined in detail in the remaining paragraphs of this section.

LAND REVENUE

12 The Estimates are—

	Budget Estimate 1889-90	Revised Estimate 1889-90	Budget Estimate 1890-91	Increase of Revised Estimate over Budget Estimate 1889-90	Increase of Budget Estimate 1890-91 over Revised Estimate 1889-90
	Rx	Rx	Rx	Rx	Rx
Revenue (including Land Revenue due to Irrigation)	24 021 100	24 486 700	24 567 500	465 600	75 800
Expenditure	3 629 100	3 632 900	3 713 400	3,800	80,500
Net	20 392 000	20 853 800	20 854 100	461 800	—4,700

With the exception of the districts directly administered by the Government of India, in which a small decrease is anticipated, and Assam, where the original Estimate has undergone no alteration, all Provinces participate in the

improvement of Rx 465,600 in Revenue expected in the Revised Estimate of 1889 90. Of this improvement, Rx 142,600, or nearly 31 per cent, has been contributed by Burma, in the proportion of Rx 70,900 by Lower and Rx 71,700 by Upper Burma. With the restoration of order, cultivation has greatly extended, and assessments and collections are being made with more regularity. It may also be mentioned that Rx 20,000 of the increase in Upper Burma represents the first instalment of rent paid by the Ruby Mines Company for its lease. After Burma, the greatest increase is expected from the temporarily settled zemindari provinces, namely, the Central Provinces, the North Western Provinces and Oudh, and the Punjab, which, between them, account for an improvement of Rx 125,900, or 27 per cent of the whole. In these Provinces the settlements are falling in, and fresh settlement operations, the effect of which is reflected in the gradual increase in the revenue demand, are in active progress. Of the remaining increases, Bombay furnishes Rx 76,100, due to large sales of waste lands, the introduction of revised settlements, and a favourable season. Madras finds Rx 69,500, and Bengal Rx 55,000, most of which represents the recovery of arrears.

13. The Estimate of Revenue for next year provides for a further increase of Rx 75,800, towards which Upper Burma contributes Rx 54,000 and Lower Burma Rx 50,000. In Bengal there is a decrease of Rx 37,100 and in Bombay of Rx 37,200, the explanation of which is that there have been special and non-recurring receipts in the current year, as explained above.

It should be mentioned that it is possible that the failure of the winter rains in Upper India and the scanty north east monsoon in Madras may to some extent interfere with the realisation of these estimates.

14. The increase of the Revenue demand in one year from Rx 24,021,100 to Rx 24,562,500 or by Rx 541,400 is remarkable, as hitherto the growth of this branch of revenue has been slow and has scarcely responded to the large outlay incurred by Government on canals and railways. The relation of the settlements now in progress in the three temporarily settled Provinces of Northern India to the improvement in the revenue will be seen from the following statement, which contrasts the revenue demand of 1890 91 as measured by the Budget Estimate of that year, with the revenue demand of four years ago ascertained from the average receipts of the three years 1884 85 to 1886 87 —

	Demand of 1886	Demand of 1890 91	Increase in 1890 91
	Rx	Rx	Rx
Central Provinces	612,700	665,300	+ 52,600
Punjab	2,148,500	2,206,900	+ 58,400
North Western Provinces and Oudh	5,812,200	5,935,000	+ 122,800

The figure Rx 122,800 does not represent the full measure of increase in the North Western Provinces and Oudh, for in two of the years (1884 85 and 1886 87) from which the demand of 1886 is calculated, the receipts were unusually high. The figures, however, sufficiently illustrate the effect, now beginning to be felt, of the revision of the settlements.

15. The total of the Revised Estimate of Expenditure agrees very closely with that of the original Estimate, the difference between them being only Rx 3,800, but the following important variations are noticeable in the detail. An increase of Rx 12,900 is provided for in Upper Burma to meet additional expenditure on surveys of (what used to be) Royal lands, and of Rx 36,300 in Madras owing to the introduction of a revised scale of allowances to

Subordinate Revenue Officers, while a decrease of Rx 17,800 is expected in Bombay For 1890 91 the estimate is framed for an increase of Rx 80,500, which is distributed among all Provinces except the North Western Provinces and Oudh, where the expenditure is expected to be less by Rx 6,300 The principal increases occur in the Central Provinces, Upper and Lower Burma, Bengal, and Punjab, and, except in Bengal where the excess arises from revision of establishments, are due generally to the extension of survey and settlement operations

OPIUM

16 The following are the figures —

	Budget Estimate 1889-90	Revised Estimate 1889 90	Budget Estimate 1890-91
	Rx	Rx	Rx
Revenue	8 260 000	8 546 400	8 203 300
Expenditure	2 364 300	1 655 500	2 304,800
Net	5 895 700	6 890 900	5,898 500

The net receipt in the current year is expected to exceed the Estimate made a year ago by no less than Rx 995,200 Of this sum, Rx 286,400 represents improvement in Revenue, and Rx 708 800 saving in Expenditure The increase in Revenue is entirely due to the high average price obtained at the Calcutta sales The estimated average was Rx 1,070 a chest, whereas till the sale held in February, the price was always much higher The highest figure was reached in September when the price realised was Rx 1 215 a chest and the lowest in the present month when it was Rx 1,040 The average price of the year was Rx 1,136

These violent fluctuations indicate how difficult it is to make any satisfactory estimate, and it may be noted that, so long as the number of chests sold is maintained at the present figure, a difference of Rx 100 a chest in the price of Bengal opium represents a difference of Rx 570,000 in revenue

The revenue from the pass duty on Malwa opium was estimated at Rx 1,953,000 on 30,000 chests The general course of the weighments has coincided with our expectations, but owing to a slackness recently observed the estimate of revenue has been reduced to Rx 1,850 000

The expenditure charged under *Opium* is—except to a very inconsiderable extent—incurred in Bengal The estimate is based on the forecasts of produce of the standing crop rendered by the Opium Agents in January and February, and it amounted to Rx 2,358 800 for an expected production of 58,800 chests Almost immediately after the publication of the Financial Statement, it was reported that, in consequence of unfavourable weather, the produce would be far short of the Estimate The actual production has been 38 305 chests, and the saving in expenditure will be Rx 708,800

In view of the low prices that prevail at present and the prospect of better crops in Malwa and China, it has been decided to adopt the Rx 1,060 as the estimate of the average price for Bengal opium next year

Owing to the favourable crop expected in the current season in Central India, the estimate for receipts from pass duty on Malwa Opium has been placed higher than the sum taken for the Revised Estimate, namely, at Rx 1,950,000 as against Rx 1,850,000

Turning to the Expenditure, the Opium Agents give, as their latest estimate of production, opium sufficient to make about 55 000 chests. The estimated expenditure has been taken at Rx 2,300,000.

Before last year's manufacture the reserve on 31st December 1890 was estimated at the inconveniently large figure of 51,505 chests. The short crop of last year has largely reduced the reserve. Assuming the forecast of the current year's crop to be fulfilled, the reserve will stand as follows —

On 31st December 1890	Chests 31 010
" " 1891	29 010

SALT

17 The Estimates are—

	Budget 1889 90	Revised	Budget 1890 91
	Rx	Rx	Rx
Revenue	8,029,900	8 192 500	8,233,500
Expenditure	462 000	420,900	453 000

The consumption of salt up to the latest date (28th February), for which returns have been received, is compared below (in thousands of maunds) with the consumption in the same period of the previous three years —

	1886-87	1887 88	1888 89	1889-90
Bengal and Orissa	8,963	8,824	8,596	8 241
Madras	6 073	6 051	6,074	6,217
Bombay	6,635	6 789	6 124	6,800
Sind	205	211	211	221
Northern India	6 227	6,204	6 117	6 631
Total	28 103	28 079	27 122	28 110
Burma	1,249	1 841	253	1,060

18 The figures in the following statement give the consumption (in thousands of maunds) (excluding Burma), for the four years previous to the present one, for the periods 1st April to 28th February, and 1st to 31st March and also for the whole year, of salt on which duty at the full rate, Rs 2 8 a maund, was paid.

	INDIA (BURMA EXCLUDED)		
	From 1st April to 28th February	From 1st to 31st March	Whole year
1885 86	27 100	2 689	29 789
1886 87	28,103	2 973	31 076
1887 88	28,079	2,560	30,439
1888 89	27 122	2,703	29 825
1889 90	28,110	2,900 Estimate	31,010

The yearly totals differ materially from those shown in paragraph 78 of the Financial Statement of 1889 90, which dealt with consumption only and did not therefore distinguish between salt paying varying rates of duty. The salt produced at the Kohat mines across the Indus is taxed at 8 annas only on each 102 lbs, which is equal to 6 4 annas a maund of 82½ lbs, and the incidence of the British share of the duty on the salt produced in the Mandi State and imported

under treaty into British Territory, is 5 annas a maund. The aggregate consumption of both these descriptions was about 775,000 maunds in 1888-89. Clearly, for the purpose of testing the estimate of revenue by the progress of consumption, this lightly taxed salt must be separated from the salt which bears the full duty. The estimate for 1889-90 as shown above should be increased by 800,000 maunds, as representing the consumption of the Kohat and Mandi salt, for the purpose of ascertaining the consumption of the whole of India.

In Burma an import of about 1,150,000 maunds is indicated by the latest figures. The estimate of consumption in Burma of locally produced salt is placed, by the most competent authorities, at about 560,000 maunds.

19 It was explained in the Financial Statements for 1888-89 and 1889-90 that the increase in the duty in January 1888 was followed by a general falling off in the revenue. But it is not clear that there was a decrease in salt actually consumed proportional to the reduction in the quantity of salt cleared for consumption. It is certain that to some extent the dealers in salt deferred making new purchases, on which the higher rate of duty had to be paid, until they had exhausted the stocks on which the lower duty had been paid, and had secured the profit to be obtained by selling them at a price which was increased in full proportion to the increase in the duty.

20 The following figures for Burma, where the duty was raised from 3 annas to Rs 1 a maund from the 19th January 1888, are, for imported salt only —

	To 28th February	From 1st to 31st March	Total
1884-85	1,594	93	1,687
1885-86	954	169	1,123
1886-87	1,249	325	1,574
1887-88	1,841	90	1,931
1888-89	253	61	314
1889-90	1,060	90 Estimate	1,150

The decline following on the rise in the duty is remarkable, but the explanation is simple.

Very large importations had been made towards the end of the previous year, some knowledge or suspicion of the intention of Government to raise the duty having probably been circulated, and the stocks were therefore abnormally large. Local manufacture also received a stimulus from the increase of the import duty, for the duty on locally manufactured salt is light and is levied by means of a half yearly fee, and until July last year, when this fee was doubled, the local manufacturer had a substantial advantage over the importer of salt. These two circumstances combined to reduce the apparent consumption of imported salt in Burma to a very low level. A revival in the demand for imported salt, which was doubtless due to the approaching exhaustion of the imported stocks, set in about the commencement of the current financial year. The competition of locally produced salt was also regulated by the doubling of the fee. The question of the measures to be taken for equalising the incidence of the duty on locally made and imported salt is one of importance. The question is surrounded by difficulties, as the manufacture of salt in Burma is carried on at places and under conditions which practically render any effective check on production impossible. A specially qualified officer of the Northern India Salt Department was deputed last year to investigate the matter on the spot, and his report is now under consideration.

21 In Northern India also there was a pause in consumption in the year following the increase of duty, but the reduction was so slight that it was pro-

bably caused by the action of holders of stocks In the present year there has been a substantial increase, the consumption of both Sambhar salt and the rock salt of the Punjab Mines having been large

In Madras in 1888 89 prices rose to a high level, the rise being ascribed, at least in part, to a combination of manufacturers Partial resumption of manufacture by the State was begun and prices have since fallen, while consumption shows a satisfactory increase

22 The only province in which consumption has not fully recovered is Bengal, and there the imposition of the increased duty has not been the only cause of the falling off, which is largely attributable to the increase in price resulting from the action of the English Salt Syndicate and the higher level of freights The average maximum prices in Calcutta of Liverpool salt (exclusive of duty) have been as follows per 100 maunds since January 1888 —

	1888	1889	1890
January	88 2	97 8	102
February	149	96 25	97
March	154 25	94 25	
April	138 75	94	
May	137 4	90	
June	133 5	92 2	
July	94 63	94 25	
August	94	94 4	
September	74 25	99 75	
October	83	111 83	
November	91 25	105 75	
December	96 75	105 6	

Before January 1888 the average highest price varied between 61 and 72 rupees, prices rose after the increase of the duty to a high point, falling again to almost their normal level, but the formation of the Salt Syndicate raised them towards the end of the year, and they have remained high ever since The increase in price (exclusive of duty) may be taken to be from four to five annas a maund

The falling off in the imports into Bengal does not, however, imply an equivalent falling off in consumption Both Sambhar salt and rock salt from the Punjab Mines have found a market in a wider zone in Bengal, since the increased price of Liverpool salt has enabled them to compete with it lower down the rail way line The competition would have been more active and effective but for the action of the East Indian and Oudh and Rohilkhand Railway lines in raising the rate of freight The question of these higher rates of freight is under consideration

23 The Revised Estimate provides for a consumption in India (excluding Burma) of—

	Maunds
Fully taxed salt	31 010,000
Lightly taxed salt (about)	800,000
TOTAL	31,810,000

This is the figure with which those of paragraph 78 of last year's Financial Statement are comparable The figures are continued up to 1890-91 below—

	Consumption of Salt in Maunds
1882 83	28,720,000
1883 84	29,338 000
1884 85	31 348 000
1885 86	30,606,000
1886 87	32,200,000
1887 88	31 186,000
1888 89	30,600,000
1889 90 Estimate	31 810,000
1890 91	31 930,000

The Revised Estimate also takes into account a consumption in Burma of—

	Maunds
Imported Salt	1,150 000
Locally made Salt	560 000
TOTAL	1,710 000

The Budget Estimate of Revenue is Rx 8,233,500 or Rx 41,000 in excess of the Revised, and provides for an increased consumption of about 200,000 maunds in India and Burma

The estimates of expenditure for both years are on a higher scale than previously, principally in Burma, Bengal and Madras In Burma the imposition of fees at higher rates on locally-made salt involves a proportionate increase in the commission payable on collections In Bengal, provision has been made for payments on account of new scales of an improved type In Madras, the opening of new salt works on account of Government will involve increased expenditure

STAMPS

24 The Estimates are—

	Budget Estimate 1889 90	Revised Estimate 1889 90	Budget Estimate 1890 91
	Rx	Rx	Rx
Revenue	3 959,500	4 060 500	4,034 900
Expenditure	134,300	134 700	143,100
Net	3 825,200	3,925 800	3,891,800

The Revenue promises to be better than the Estimate by Rx 101,000, the improvement being contributed by Burma (Upper and Lower), Assam, the North Western Provinces and Oudh Madras, and Bombay The increases in the North Western Provinces and Oudh and Madras are considerable, namely, Rx 25,000 and Rx 35,000, and the slight falling away in the estimated revenue of 1890 91 is due to the fact that it is not thought desirable to reckon on these increases being maintained

The variations in the Expenditure are unimportant and are mainly due to the charges in England. A larger quantity of Stamps is to be supplied in 1890-91, and this accounts for the increased charge.

The question has been a good deal discussed in recent years whether the revenue derived from the sale of Court fee Stamps did or did not greatly exceed the cost of the Administration of Civil Justice. An enquiry was undertaken in 1886 with the view of ascertaining and putting beyond question what the true facts are. The result of this enquiry was published in a Resolution in the *Gazette of India* of the 11th January last, in which it was shown that including all India there was a yearly loss of Rs 125,100, and that instead of surpluses there were deficits in every Province except (1) Bengal, and (2) Madras, where the receipts and charges were practically equal.

EXCISE

25 The Estimates are—

	Budget Estimate 1889-90	Revised Estimate 1889-90	Budget Estimate 1890-91
	Rx	Rx	Rx
Revenue	4 727 300	4 837 400	4 844 500
Expenditure	154 200	154,200	172 600
NET	4 573 100	4 683,200	4,671,900

In the current year the improvement in Revenue is Rs 110,100, and the Revenue is better than the Estimate in all Provinces except Bengal, where the decrease is Rs 30,000 and in Upper Burma where it is Rs 13,400. The large increases occur in Madras, Rs 60,000 and Lower Burma, Rs 31,400.

The Excise question has been discussed at great length in the collection of papers published in the *Gazette of India* of 1st March, and nothing more need be said on the subject in this place. It was to be expected that the changes in system which are being made in Bengal would be attended at first with some loss of revenue, though the falling off is also largely due to bad seasons. The falling off in Upper Burma is due to the fact that the estimate first made was a mere conjecture. The Revenue Officers had no facts to guide them and they framed their estimates too high.

The rapid advance in the Madras Revenue is worthy of notice. It is due to better management, to an efficient preventive service, to the gradual and systematic enhancement of the rate of taxation which has now in some districts reached the tariff rate, and to the extension of the Bombay system of taxing the fees from which toddy for consumption or manufacture into spirit is drawn. In Lower Burma the increase is due to raising the duty on spirits locally manufactured.

The estimate of Revenue for 1890-91 varies only slightly from the Revised Estimate. A decrease is expected in Bombay owing to a partial modification of the method hitherto followed in fixing the 'minimum guarantee,' and further increase is expected in Madras and Lower Burma.

The Expenditure is increasing mainly in Bengal and Madras. In Bengal the establishment of Central Distilleries under proper supervision, with a considerable strengthening of the Excise establishments, accounts for the growth of expenditure. In Madras, as the tree tax system extends, the preventive establishment necessarily expands also.

PROVINCIAL RATES

26 The Estimates are—

	Budget Estimate 1889-90	Revised Estimate 1889-90	Budget Estimate, 1890-91	Revised Estimate Better + than Budget Estimate of 1889-90	Budget Estimate 1890-91, Better + than Revised Estimate of 1889-90
Revenue	Rx 3,258 000	Rx 3,345 800	Rx 3,349,400	Rx + 87 800	Rx + 3,600
Expenditure	60,500	54 900	43,500	+ 5,600	+ 11,400
NFT	3 197 500	3,290,900	3,305 900	+ 93,400	+ 15,000

The rates and cesses credited under this head are assessed at varying percentages on Land Revenue, and as a large increase in Land Revenue is estimated for in both years, the Estimates of the rates necessarily respond. This is the general explanation of the increase, but the following special items deserve notice. In Madras an increase of Rx 52,400 is expected, the bulk of which is due to the fact that the original Estimate, which was prepared on a consideration of the actual receipts of past years, was too low. In the North-Western Provinces and Oudh, the Patwari cess promises to produce Rx 6,300 more than the Estimate.

The variations in the Estimates of Expenditure are comparatively trifling, and the only point which requires notice is that in the Punjab the discontinuance, with effect from 1st October 1889, of the payment of fees to Patwaris for the collection of the rates and cesses causes a reduction of Rx 7,500 in the Revised Estimate, and of a further sum of Rx 9,300 in the Budget Estimate for 1890-91. It must also be borne in mind that the Expenditure recorded under this head represents only the cost of collection of the cesses.

CUSTOMS

27 The Estimates are—

	Budget 1889-90	Revised	Budget 1890-91
Revenue	Rx 1,418,400	Rx 1,487 300	Rx 1,561 100
Expenditure	138 300	134 500	138,600
Refunds	49,400	48,700	44 000

The Revised Estimate provides for an improvement of Rx 68,900 over the Budget, most of which is contributed by Burma. In Bengal the estimate will not be realised.

28 For the ten months ending 31st January the receipts from import duty and their distribution among the dutiable articles have been —

	1886-87	1887-88.	1888-89	1889-90
	Rx	Rx	Rx	Rx
Arms, &c	18,500	18 200	20,200	19,500
Malt Liquor	8,600	10,400	12,700	13 900
Spirit	350,900	375,800	405,500	403,100
Wines, &c	38,500	42,500	41,100	40,200
Petroleum			97,100	131,200
	<u>416 500</u>	<u>446,900</u>	<u>576 600</u>	<u>607,900</u>

In the export revenue there has been a considerable increase in the ten months of the present year The figures are —

	Rx
1886 87	411 000
1887 88	453,000
1888 89	363,000
1889-90	458,000

This increase is due to the unusually large export of rice from Burma, the export of rice from Bengal having declined materially in consequence of high prices following on unsatisfactory crops

29 In the estimate for 1890 91 the continuance of the favourable conditions of the current year is not fully reckoned on, though a recovery is looked for in Bengal The increase estimated for is wholly due to the additional revenue which will be yielded by the enhanced tax on imported spirits At Rs 5 agallon the average net receipts from the duty on spirits are about Rx 480 000 We therefore estimate the additional revenue, due to the increase of the duty by Rs 1, at about Rx 92,500 The reasons which have influenced the Government in deciding to raise the duty have been explained in introducing the Bill to amend the Tariff Act, and in this place it will suffice to give a very brief recapitulation of them

The reasons are —

- (1) On general grounds, it is desirable to increase, within reasonable limits, the cost to the consumer of intoxicating liquors, by increasing the duty on them
- (2) It is an accepted principle of Excise administration in India to endeavour to gradually raise the duty on spirits made in India to the tariff rate, which practically sets a limit to the increase It has been found possible in some places to increase the duty to the tariff rate, so that the occasion for a further increase of that rate has arrived
- (3) It is hoped that the increase may check the increasing import of cheap deleterious foreign spirit
- (4) The increased duty will make a substantial addition to the public revenue

The estimates of expenditure and refunds are fairly constant and call for no remarks

ASSESSED TAXES

30 The Estimates are—

	Budget 1889 90	Revised 1889-90	Budget 1890-91
	Rx	Rx	Rx
Revenue	1,515 300	1,567,100	1,558 700
Expenditure	28,800	28,000	31,200

The Revised Estimate provides for an increase in Revenue of Rx 51,800, to which all Provinces contribute except the districts directly administered by the Government of India The chief increases are, Rx 11,300 in the Punjab due to revision of assessments, and Rx 10,000 in Madras, to realisation of arrears

The variations of the receipts from year to year are necessarily small, and the Budget for 1890-91 virtually repeats the Revised Estimate for 1889 90

The variations in the estimate of expenditure are trifling, the increase occurring in Bengal and representing provision for a separate assessing establishment

The net collections amounted to Rx 1,477,514 in 1888-89, or more by Rx 94,706 than the collections of the previous year. The following table shows how this increase is distributed —

	Income tax collections 1886-87	Income-tax collections 1887-88	Income-tax collections 1888-89	Percentage of total collections 1888-89	Increase (+) or Decrease (—) in 1888-89 compared with 1887-88
	Rx	Rx	Rx		Rx
India	122 406	133 874	139,787	9 4	+ 5,913
Central Provinces	39 836	40 348	42,464	2 9	+ 2,116
Burma	16	20	50,036	3 4	+ 50 007
Assam	19 905	22 661	22 232	1 5	— 429
Bengal	333 626	364 122	381,648	25 8	+ 17 526
North Western Provinces and Oudh	213 639	213 963	218 150	14 8	+ 4,187
Punjab	105 652	106,639	113 271	7 7	+ 6,632
Madras	136 674	162 658	164 877	11 1	+ 2 219
Bombay	303 756	330 514	345,049	23 4	+ 6,535
TOTAL	1 277,510	1 382 808	1 477,514	100	+ 94 706

More than half of the total increase occurred in Burma, to portions of which the tax was extended from 1st April 1888. Leaving that Province out of account the collections in India shew an increase of Rx 44,699, or 3 23 per cent, of which rather more than a third occurred in Calcutta

FORESTS

31 The following statement shows the present state of the Forest Revenue —

	B d g t 1889-90	Re ced 889-90	Budget 890-91
	Rx	Rx	Rx
Revenue	1 269 600	1 446,400	1,414,400
Expenditure	801 300	815 700	847 900
Surplus	+468 300	+630 700	+566 500

The increase of gross revenue indicated in the Revised Estimate is Rx 176,800, of which the greater part is due to an exceptionally favourable season for floating down timber and to rising prices in Upper and Lower Burma, the improvement having produced Rx 45,100 in Upper and Rx 91,500 in Lower Burma. Bombay shows an advance of Rx 17,100, due to increased operations, and the North Western Provinces, the Punjab, and Bengal between them contribute an additional revenue of about Rx 19,300, due to sale of railway sleepers in the first Province, supply of fuel for railways in the second, and improved sales of timber in the third.

The increased expenditure involved by these more active operations is expected to be only Rx 14,400. The surplus for the current year is expected

to be Rs 73,700 better than that of 1888-89, which was about Rs 157,000 higher than that of any previous year

The Budget Estimate of Revenue is Rs 32,000 less than the sum expected in the current year. There is a general increase in all Provinces except Burma, where the falling off means that the continuance of the exceptionally favourable conditions of the current year cannot be reckoned on. The proportion of expenditure to income has fallen from 59 per cent in 1888-89 to 56 per cent in the current year.

INTEREST ON DEBT

32 The Estimates are—

	Budget Estimate 1889-90	Revised Estimate 1889-90	Budget Estimate 1890-91
Receipts	Rx 734 200	Rx 867,700	Rx 789 900
Expenditure	4,358,600	4,262,300	4 296 300
Net	3 624,400	3,394 600	3 506 400

The explanation of the expected increase in the receipts in the current year is that the Secretary of State has had control of a high cash balance and has been able to invest a large portion of it temporarily at a high rate of interest. The explanation of the reduction in the expenditure is (1) that the Budget provided for a loan in India of 2½ crores at a discount, whereas a loan of only 2 crores was raised at about par, (2) that no temporary loans were required in England, (3) that a loan of only £3,500,000 was raised in sterling in place of one of £3,750,000 anticipated at the time the Budget was framed, (4) because the charges transferred from this head to the Railway Revenue Account or interest on advances to Companies were larger than anticipated, on account of advances being made at earlier dates, and (5) because the rate of Exchange on the sterling payments is better than the Estimate.

33 The following figures show in thousands of £ the amount of the sterling debt of the Government of India at the end of each year from 1881-82, the amount of interest paid during the year, and the distribution of the total amounts between ordinary debt and that held on account of Railways—

	1881-82	1882-83	1883-84	1884-85	1885-86	1886-87	1887-88	1888-89	1889-90 Revised	1890-91 Budget
sterling Debt—										
Ordinary Account	58,620	59 094	56 910	56 758	60 207	65 714	65 626	66 184	65 881	65 881
Railway Account	9 522	9 492	11 199	12 513	13 600	18 514	18 514	25 850	32 350	38 745
TOTAL	68 142	68 586	68 109	69 271	73 807	84 228	84 140	95 034	98 231	104 626
Interest—										
Ordinary Account	2 512	2 481	2 442	2 610	2 429	2 527	3 365	2 662	2 402	2,482
Railway Account	353	348	312	313	366	566	552	632	914	988
TOTAL	2 865	2 829	2 754	2 923	2 795	3 163	917	3 294	3 316	3 470
Interest Receipts—										
Ordinary Account	56	24	30	35	9	41	66	135	134	62

It will be seen from these figures that in nine years the debt on ordinary account has increased by £7,261,000, while the Railway debt has increased by £29,223,000. The addition to the ordinary debt really represents the cost of Railway Construction, the Public Works loans in 1885-86 and 1886-87 having been raised in England, but as the transfer from ordinary to Railway account is always

made in the Indian portion (that is, the rupee portion) of the Accounts whether the debt is created in England or India, the amounts raised in England have been added to the ordinary sterling debt, while a corresponding reduction has been made in the ordinary rupee debt. The conversion of £53,261,820 four per cent. into three and a half per cent stock resulted in a net saving of £266,310 a year.

Of the total increase in the Railway portion of the sterling debt a sum of £3,500,000 has been raised in the current year under the Oudh and Rohilkhand Railway Purchase Act for making advances to Railway Companies, and it is proposed to raise a similar loan of £1,700,000 next year. The practice is obviously economical, as the Secretary of State can borrow at less than 3 per cent while the Companies have to pay higher rates for their debentures. The rest of the increase in the nine years represents the purchase money paid for the Oudh and Rohilkhand and South Indian Railways and the redemption of liabilities incurred by the acquisition of the Sind, Punjab and Delhi, the Eastern Bengal, and the East Indian Railways. It will thus be seen that the greater portion of the increase to the debt is only nominal, having been incurred to extinguish existing liabilities which were shown in the Railway Revenue Account under other heads than Interest on Debt. The charges on account of interest have correspondingly increased, but there has been a much larger reduction under other heads, notably under Interest payable to Guaranteed Companies.

34 The following are the details of the debt in India —

	Thousands of Rx.								
	1882-83	1883-84	1884-85	1885-86	1886-87	1887-88	1888-89	1889-90, Revised	1890-91 Budget
Permanent Debt—									
Ordinary Account	35 770	35 993	21 633	14,459	8 234	10 693	11,457	9 869	6 083
Railway Account	54 919	57 198	71 551	78 245	84 420	87 397	89,422	92 890	96 640
Special Loans	1,953	1 809	1 799	1 782	1 782	1 781	1 781	1 780	1 780
Service Funds &c	951	1 000	1 056	1,082	1 137	1 179	1 227	1 275	1 326
Savings Banks	3 744	4 017	4 722	5 116	5 836	6 721	7 664	7 631	7 890
TOTAL	97 337	100 017	100 761	100 684	101 409	107 771	111,551	113,445	113 719

A large portion of the public debt has been incurred for the purpose of advancing funds on easy terms to Municipalities and other Public Bodies, and to Native States. Rx 6,250,000 of it also represents the investment of the currency reserve. The following figures show the net charge in India on account of interest on ordinary account, as well as the interest on the Capital expenditure on Railways and Irrigation Works —

								Thousands of Rs		
	1882-83	1883-84	1884-85	1885-86	1886-87	1887-88	1888-89	1889-90		1890-91
								Budget	Revised.	
Charged to Interest on Debt	1,119	1,517	1,371	1,137	737	662	811	803	779	697
Recovered	670	820	668	687	614	653	643	690	673	700
Net Charge	1,049	697	703	450	123	9	168	113	106	—3
Interest on Railways	1,621	1,785	1,959	2,182	2,423	2,558	2,692	2,779	2,770	2,891
" Irrigation Works	816	895	932	965	993	1,018	1,041	1,065	1,061	1,083
Total	2,437	2,680	2,891	3,147	3,416	3,576	3,733	3,844	3,831	3,974

The net charge on ordinary account in 1887-88 was unusually low, partly because about Rs 90,000 of the charges remained unpaid at the end of the year and were paid in the following years, and partly because about Rs 40,000 were received during the year on account of arrears of interest on the Kidderpore Dock loan. The singular and interesting fact which this statement reveals, is that there is now an actual net receipt on account of the ordinary rupee debt in other words the interest on the investments held on account of Government, and on the advances made to Public Bodies and others by Government, exceeds the interest payable on that portion of the rupee debt which is not actually represented by Railways and Irrigation Works.

POST OFFICE, TELEGRAPH, AND MINT

35 The net result of the working of these three *quasi*-Commercial Departments will be apparent from the following figures —

	1888-89	1889-90		1890-91 Budget
		Budget.	Revised.	
Post Office—				
Revenue	Rx 1,281,540	Rx 1,348,000	Rx 1,304,300	Rx 1,386,200
Expenditure	1,342,452	1,402,800	1,366,100	1,419,900
NET	—60,912	—54,800	—61,800	—33,700
Telegraph Capital Account—				
Receipts	1 191			
Expenditure	158,858	180 100	157,000	222,300
NET	—157 667	—180,100	—157,000	—222,300
Telegraph Revenue Account—				
Revenue	740 957	752,100	768 300	793 200
Expenditure	545,234	582 300	562 900	578 200
NET	195 723	169 800	205,400	215 000
Mint—				
Revenue	221,138	228 600	267 100	244,000
Expenditure	99,967	103 100	119 100	108,200
NET	121,171	125 500	148,000	135,800

These figures do not profess to give a complete account of the profit and loss of the Departments, but merely show the difference between the revenue and expenditure as recorded in the accounts and estimates. As regards the Post Office, the somewhat unfavourable result of the current year is mainly due to change in the system of accounting. Hitherto it has been the practice to credit as revenue, (1) the cost of Postage Stamps sold by Treasuries to Postmasters, whether disposed of to the public within the year or not, and (2) all postage due on articles remaining undelivered at the end of the year, by debit on advances. In future only the sum received for stamps actually sold to the public and postage actually realized will be credited as revenue of the year. The effect of this change has been to reduce the revenue of the current year by about Rs 41,000.

The Revenue Account of the Telegraph Department indicates a gradual expansion of traffic and a slowly increasing surplus. The increase in the capital expenditure is due to the contemplated construction of new lines, most of which are necessitated by the extension of Railway communications.

The imports and coinage of silver during the three closing months of the current year will be very heavy. This large coinage, and the higher gain on the copper coinage resulting from the reduced price of copper, account for the improvement shown under Mint.

CIVIL DEPARTMENTS

36 The Estimates of the several heads which fall into this group are compared below —

	Budget Estimate 1889-90	Revised Estimate 1889-90	Budget Estimate 1890-91	Revised Estimate 1889-90 Better + Worse — than Budget Estimate of 1889-90	Budget Estimate 1890-91 Better + Worse — than Revised Estimate of 1889-90.
Receipts	Rx.	Rx	Rx.	Rx	Rx
Salaries and expenses	1 464 200 13 291 200	1 518 700 13 282 500	1 521 500 13 596 800	+54 500 +8 700	+2,800 —314,300
Net Expenditure	11 827 000	11 763 800	12 075,300	+63,200	—311,500

The improvement in Revenue does not call for special notice, as, with few exceptions, it results from a number of minor variations.

The Revised Estimate of Expenditure approximates closely in the aggregate to the original Estimate for 1889 90, but the following variations call for a few words of explanation —

	Expenditure less Rx	Expenditure more Rx
18 General Administration	25 800	
20 Police	58,800	
21 Marine		92 600
22 Education	51,000	
25 Political		37 000
TOTAL	+ 135,600	— 129 600

Of the improvement under *Administration*, Rx 16,600 is the result chiefly of economies effected in the offices of the Government of India, and Rx 13,400 occurs in England and Exchange. The smaller expenditure under *Police* is almost entirely due to savings in the District Executive Force and Special Police charges in Burma, rendered possible by the restoration of order and decrease of crime in that Province. The considerable increase in *Marine* Expenditure is due to provision having been made for the purchase of a steamer for the Andamans and a steam launch for the Port Officer, Calcutta, to the payment of the balance of the purchase money of a steamer to replace the *Undaunted*, and to a large supply of Stores from England. The improvement under *Education* is distributed in small amounts over all Provinces, and the increase under *Political* is chiefly due to the payment of arrears of subsidy to the Amir of Afghanistan.

37 The increase of expenditure provided for in the Budget Estimate for 1890 91 is expected under all heads except *Marine*, where the absence of provision for the special items of expenditure referred to above results in a reduction of Rx 55,400 from the amount provided in the Revised Estimate. The following are the principal items of increase: *Courts of Law*, Rx 51,300, owing chiefly to provision having been made for additional Judicial Establishments in Burma and in Bengal, *Jails* Rx 35,300, *Police*, Rx 63,000, of which 29,300 is provided in Lower Burma principally on account of additional Police to be entertained in place of men under training, and the balance in the Punjab, Madras, and Bombay as the result of revision of establishments, contemplated or in pro-

gress, *Education*, Rx 92,400, in consequence generally of an increase in the number of Government Schools and in the grants in aid to private Educational Institutions in all Provinces, and *Scientific and Other Minor Departments*, Rx 64,100, resulting almost entirely from the provision for the forthcoming Census

MISCELLANEOUS

38 The Estimates are as follows —

	1888-89 Accounts	Budget	1889-90 Revised	1890-91 Budget	Increase (+) or Decrease (—) of Revised as com- pared with Budget Estimates 1889-90	Increase (+) or Decrease (—) of Budget 1890-91 as compared with Revised Esti- mates 1889-90
	Rx	Rx	Rx	Rx	Rx	Rx
Revenue	1 793 000	1 340 300	1 325 500	1 243,000	—14 800	—82 500
Expenditure	4 884 000	4 823 200	4 848 700	4 945,400	+25 500	+96 700

The variations in revenue occur mainly in the receipts under *Exchange*, which were Rx 951 500 in 1888 89, and are estimated at Rx 527,300 and Rx 453,400 in the Budget and Revised Estimates of 1889 90, and Rx 443,500 in the Budget Estimate of 1890-91. It has been explained in previous years that these receipts accrue almost entirely in connection with the capital transactions of the subsidised Railways, the most important of which are the Southern Mahratta, Indian Midland, and Bengal Nagpur Railways. The gradual falling off in the receipts is due to the smaller capital expenditure on these Railways, some of which have already been completed and others are approaching completion. Excluding *Exchange*, the revenue under this group amounted to Rx 841,300 in 1888 89, and is estimated at Rx 813,000 and Rx 872,100 in the Budget and Revised Estimates of 1889 90, and at Rx 799 500 in the Budget Estimate of 1890 91. The balance of the deposits of the Military Orphan Fund having been exhausted in 1888 89, the credit which used to be taken to revenue from this balance on account of the net payments made for the Fund, ceased in that year and accounts for a falling off of about Rx 35,000. In the current year, however, this falling off has been more than compensated by special receipts, of which the principal are, a fine of Rx 20,000 from a Karen Chief, and a recovery of Rx 21,900 from the Bombay Port Trust on account of their non interest bearing debt, which represents the value of land purchased, and buildings constructed, from revenue and taken over by the Trust.

The increase in Expenditure is chiefly attributable to increasing superannuation allowances and to increased demands for Stationery and Printing, following on the growth of public business and the multiplication of public offices.

FAMINE RELIEF AND INSURANCE

39 The Estimates are —

	Budget 1889 90	Revised.	Budget 1890-91
	Rx	Rx	Rx
Famine Relief	20 500	100,000	10 500
Construction of Protective Irrigation Works	80,000	74 000	65 000
Reduction of Debt		433,500	524,500
TOTAL	100,500	607,500	600 000

In the Budget Estimate for the current year Rs 20,000 were provided for the relief of the scarcity in Behar. When the estimates were prepared it was not thought that the scarcity in Ganjam would be of a nature to require expenditure on direct relief. It is well known that in both districts the scarcity turned out to be more serious than was at first anticipated. Rs 50,000 were spent on direct relief operations in Behar and the same sum in Madras. An outlay of Rs 32,500 was also incurred on the Rushikulya Canal and helped to alleviate the distress in Ganjam. Most of the rest of the outlay on the irrigation works charged to this head represents the cost of construction of the Nira Canal in Bombay. Next year's grants provide for further progress on the two works mentioned above, and a precautionary provision of Rs 10,000 is made for direct relief in Bengal.

It has been explained elsewhere that the great improvement in the financial outlook has enabled the Government to take steps for the gradual restoration of the Famine Insurance Grant, and no detailed explanation is therefore required of the entries against *Reduction of Debt*.

RAILWAY FINANCE

40 The extent to which the Indian Budget is influenced by the condition of Railway Traffic and Construction will be apparent from the following figures —

	REVENUE				EXPENDITURE		
	Budget 1889-90	Revised 1889-90	Budget 1890-91		Budget 1889-90	Revised, 1889-90	Budget, 1890-91
	Rx	Rx	Rx		Rx	Rx	Rx
	16 686 200 200 100	16 503 000 200 100	17 151 100 200 100	India England Exchange	10 503,400 5 603 900 2 605 800	10 273 000 5 600 600 2 524 300	10 727 900 5 717 200 2 572 800
Loss on the Rail way Account	2 026 600	1 903,600	1 866 500	TOTAL	18 713,100	18 406 900	19 017 900
TOTAL	18 713 100	18,406 900	19 017 900				

Of the various items of Revenue which enter into the Estimates, Land Revenue alone furnishes a larger contribution to the Treasury than the gross Railway Revenue, and the Expenditure on the working of Railways and in paying the interest on the money spent in constructing them, is second only to that incurred on the Army.

41 For the current year, the Revised Estimate compares with the Budget as follows —

RECEIPTS

	Budget	Revised	Better + Worse—
	Rx	Rx	Rx
State Railways (gross Traffic Receipts)	13,103 500	13,360,300	+ 256,800
Guaranteed Railways (net Traffic Receipts)	3,560 000	3,100 000	—460,000
Subsidized Companies (Repayment of ad- vances of interest)	23,000	43 000	+ 20,000
TOTAL	16 686,500	16,503,300	—183,200

EXPENDITURE

	Budget.	Revised	Better+ Worse—
	Rx	Rx	Rx
State Railways	14,454,000	14,310 700	+ 143 300
Guaranteed Railways (Surplus Profits, Land and Supervision and Interest)	4,089,100	3,866 900	+ 222,200
Subsidized Companies	87 500	74 100	+ 13,400
Miscellaneous Railway Expenditure	82,500	155,200	—72,700
		NET	+ 306,200

The receipts are therefore expected to be Rx 183,200 worse, and the expenditure Rx 306,200 better, than the estimate, the whole of the deterioration in Receipts and most of the improvement in Expenditure appearing against "Guaranteed Railways" Low earnings of course mean that low surplus profits have to be paid, in other words, that a part of the loss of Revenue comes back to us in the shape of reduction of Expenditure

42 *State Railways Traffic Receipts and Working Expenses*—The most marked variations from the receipts as originally estimated occur on the following lines —

	Rx	
North Western Railway	265 000	} better
Eastern Bengal	75 000	
Rajputana Malwa	60 000	
Oudh and Rohilkhand	45 000	
Tounggoo Mandalay	42,500	
Tirhoot	40,000	} worse
Indian Midland	180 000	
Bengal Nagpur	52,500	
Southern Mahratta	25 000	

and the working expenses are heavier on the—

	Rx
North Western Railway, by	50,000
Rajputana Malwa	47 500
Tounggoo Mandalay	23 500
Burma	22,500
Bengal Nagpur	21 000

but fall short of the Estimate on the—

Indian Midland, by	132 500
East Indian	75 000
Sindhia	14,600

The large increase in the receipts on the North Western Railway is due to a very favourable grain traffic The Rajputana-Malwa line has carried more grain and cotton, and the Eastern Bengal Railway an exceptional quantity of jute The failure to realise the estimates in the case of the three State lines leased to Companies is due partly to the conjectural nature of the estimates, as there were no data available for framing them, and partly to various sections of the lines not having been opened to traffic as early as anticipated

Heavy traffic leads to increased working expenses, and this is the explanation generally of the increased expenditure The original estimate for the East Indian Railway provided for a larger renewal of locomotives than was made, and the saving on the Sindhia line is due to the fact that the provision

made for the settlement of a long outstanding claim preferred by the Bombay, Baroda and Central India Railway was not utilised, as the claim is yet under consideration

43 *Guaranteed Railways*—As already explained, the failure of the estimate of receipts and also most of the saving in Expenditure have occurred in connection with the guaranteed lines. The falling off occurs almost entirely on the Great Indian Peninsula Railway, the gross receipts being now estimated at Rx 510,000 below the Budget figure. This is due mainly to a decrease in the wheat traffic, resulting from (1) poor crops in the localities served by the Railway, (2) a reduced demand for export owing to favourable crops in Europe and America, and (3) unusually large exports from the Punjab. There was also a falling off in the linseed traffic, and in the carriage of materials for Railway construction owing to the completion of the Indian Midland line.

The Madras Railway has, without any sensible increase in its expenditure, improved its receipts by Rx 70,000 over the Estimate.

44 *Miscellaneous Railway Expenditure*—The increase from Rx 82,500 to Rx 155,200 is principally due to the cost of material for a few miles of an experimental railway (the Abt) with a rack rail, and also to a large outlay on surveys, among which may be mentioned the Bikanir Desert Survey, the East Coast Survey, the Hyderabad Umarnot Survey, Surveys in the Shan Hills, and on the Chindwin, and also on the North West Frontier.

CAPITAL EXPENDITURE

45 *Construction of State Railways (not charged against Revenue)*—The Budget Estimate provided for an outlay of Rx 3,562,000. The present estimate is for Rx 3,066,200, or a reduction of Rx 495,800. The greater portion of the reduction occurs in the sterling expenditure in England which is now expected to be less than the estimate by £236,500. No progress has been made on the Peshawar Jumrood or Burrakar lines or on the Kistna Bridge, for which Rx 200,000 were provided in the Estimates. The year's record of construction is as follows—

The Assam Behar Railway, the Tounghoo Mandalay Railway, the Sind-Sagar Railway, and the Chenab Bridge have been practically completed, considerable progress has been made with the Villapuram Dharmavaram line, and with the Chaman Tunnel and extension. The Mu Valley line has been commenced, and the Jammu Kashmir line is in progress.

BUDGET ESTIMATE, 1890-91

46 The Budget Estimate for 1890-91 compares with the Revised Estimate of the current year as follows—

RECEIPTS

	Revised	Budget 1890-91	Better+ Worse—
	Rx	Rx	Rx
State Railways (gross Traffic Receipts)	13,360,300	13,777,300	+ 417,000
Guaranteed Railways (net Traffic Receipts)	3,100,000	3,342,000	+ 242,000
Subsidized Companies (Repayment of advances of interest)	43,000	32,100	—10,900
TOTAL	16,503,300	17,151,400	+ 648,100

EXPENDITURE

	Revised	Budget 1890-91	Better + Worse—
	Rx	Rx	Rx
State Railways	14 310,700	14,841,900	—531 200
Guaranteed Railways (Surplus Profits, Land and Supervision and Interest)	3 866 900	4 012,700	—145,800
Subsidized Companies	74,100	52,000	+22 100
Miscellaneous Railway Expenditure	155,200	111,300	+43 900
TOTAL	18,406 900	19 017,900	—611 000

An increase of Rx 648,100 in receipts and of Rx 611,000 in expenditure is, therefore, estimated for, the net improvement being Rx 37,100

47 *State Railways, Traffic Receipts and Working Expenses*—The chief improvements in receipts are expected on the following lines —

	Rx
South Indian (owing to change of status)	132,500
Midland	130,000
Bengal Nagpur	102 500
Southern Mahratta	70 000
Oudh and Rohilkhand	35,000
Burma	30 000
Toungthoo Mandalay	22 500
East Indian	10,000
Villapuram Guntakal (Nellore Branch)	7 100

and the only material falling off on the

North Western	165,000
---------------	---------

The improvement in the Midland and Bengal Nagpur lines is anticipated on the reason that the former will be completely open for traffic throughout the year, and the latter for a portion of it. The estimates are, however, to some extent conjectural, and it is well to bear in mind that the results of the current year have not accorded with the anticipations on which the estimates were framed a year ago. The completion of the Southern Mahratta system explains the expected increase of Rx 70,000 on that line. The traffic on the Oudh and Rohilkhand line is developing in a satisfactory manner, and both the Burmanes have done remarkably well and promise to continue to do so. The following figures for the Upper Burma line have some interest —

	Budget 1889-90	Revised	Budget 1890-91
	Rx	Rx	Rx
Receipts	115 000	157 500	180 000
Working Expenses	100 000	123,500	130,000
Net	15,000	34,000	50,000

The improvement on the Villapuram Guntakal (Nellore Branch) line is not altogether real, as owing to the change of status of the South Indian Railway, through which agency this line is at present worked, the receipts will be adjusted monthly instead of half yearly, thus throwing the transactions of 15 months into the accounts of 1890-91. A falling off on the North Western line of Rs. 165,000 is expected, in the current year the grain traffic has been unusually heavy, and with the failure of the winter rains in the Punjab its continuance on the same scale cannot be looked for.

In *Working Expenses* the increase is estimated at Rs. 300,300, and may be stated generally to be proportionate to the increased traffic expected.

The addition to the *Interest* charge is Rs. 230,900. This, of course, represents the interest on the additional outlay on construction and on the additional capital deposited by the Assisted Companies during the year.

48 *Guaranteed Railways*—In consequence of its change of status on 31st December 1890, the net earnings of the South Indian line for nine months only come into the Estimates. On the Madras and Bombay Baroda and Central India lines slight increases aggregating Rs. 20,000 are expected. The increase of Rs. 242,000 is due to the more favourable view taken of the prospects of the Great Indian Peninsula line. The partial collapse of the traffic, and the special reasons for it, have already been alluded to. A recovery set in in November, and as it is understood that the wheat crop in the Central Provinces is a fair one, there is reason to hope that the improvement may be maintained. The Estimate provides for Gross Earnings at Rs. 4,000,000 and working expenses at Rs. 1,960,000, giving net earnings of Rs. 2,040,000 and a net increase of Rs. 260,000. The following figures show that with ordinary conditions this is not a sanguine estimate—

Net earnings (actual)—

	Rx
1886-87	2,114,300
1887-88	2,142,400
1888-89	2,209,100
Budget Estimate } 1889-90	{ 2,270,000
Revised Estimate }	{ 1,780,000
Budget 1890-91	2,040,000

The *Surplus profits* and *Interest* are more by Rs. 145,800 than in the current year, the greater portion of which is the consequence of the higher estimate of earnings, and the rest of additional capital outlay on which interest has to be paid.

49 Under *Miscellaneous Railway Expenditure* the improvement of Rs. 43,900 is nominal, as the current year bears the exceptional charge for the Abt experimental material. The provision of Rs. 111,300 is for surveys.

Before leaving the subject of Railway Revenue and Expenditure it is desirable to call attention to the magnitude of the transactions and to the impossibility of framing a close estimate of the probable traffic earnings. The Budget Estimates for the current year promise to be fulfilled within an inconsiderable margin, but this is not because each estimate has proved a good one. On the contrary, the variations from expectation, on the Great Indian Peninsula line in particular, and on the Midland and Bengal Nagpore in a less degree, indicate the perplexing nature of the task. This liability to fluctuation in the net earnings of our great Railway system adds one more cause of uncertainty to those which already affect Indian finance.

CAPITAL EXPENDITURE.

50 The provision in 1890 91 for construction of Railways not charged to revenue is Rx. 362,000 less than the original provision of the current year

us —

	India	England	Exchange	Total
	Rx	£	Rx	Rx
89 90	1,697 100	1,273,000	591 900	3 562 000
90 91	1 960 200	855,000	384 800	3,200,000

The works on the Chaman Extension, for which a heavy grant was made in 1889 90, are now far advanced and require a very much smaller grant in 1890 91 provide for their completion. The Chenab Bridge is practically completed. The Sind Pishin, Sind Sagar, and Assam Behar Railways and the Mandalay Extension, on which considerable sums were expended during the past year, are now finished, and the expenditure next year will be restricted to requirements such as the exigencies of traffic or safe working may prove to be necessary.

The expenditure on the Villupuram Guntakul Railway, under construction on behalf of the State by the South Indian Railway, will still be high, and provision to the extent of Rx 968,600 has been made in the estimates. It is expected that 160 miles of this line will be sufficiently far advanced to be open for traffic about January next.

During the current year, the Mu Valley Railway, the Durbhunga Bairagnia branch of the Tirhoot State Railway, and an extension of the Sind Sagar Railway from Mianwali to Mari were sanctioned, and work on them is now in progress. The grants allotted to these projects in 1890 91 are Rx 500,000, Rx 75,400, and Rx 195,000 respectively. The allotments to the two last named projects provide for their completion during the coming year.

Provision to the extent of Rx 250,000 is made for either the Panchpara or East Coast project now under investigation. Other important grants are, Rx 63,600 for improving the gradients on the North Western Railway between Jhelum and Rawalpindi and Rx 62,800 for completing the reserve of material which it has been decided to maintain for future possible extensions of the Frontier Railways.

51 The following figures shew the rate at which Railways have been constructed at the cost, or on the responsibility, of the Government since 1880 —

Date	Number of miles open
31st March 1880	8 382
" 1881	9 134
" 1882	9 437
" 1883	9 748
" 1884	10 188
" 1885	10,824
" 1886	11,173
" 1887	12,000
" 1888	12 913
" 1889	13,648
" 1890 (Revised Estimate)	14 437

Between March 1880 and March 1890 the number of miles open has increased from 8,382 to 14,437, or by more than 72 per cent.

The following Table gives the Total Capital outlay on Railway Construction up to date —

	State Railways	State Railways constructed through the Agency of Companies	Guaranteed lines	TOTAL	Annual progress.
To end of—	Rx	Rx.	Rx	Rx	Rx
1879-80	28 007 195		96 829,969	124 837 364	
1880 81	67 224 624		66 348,478	133 573 102	8 735,738
1881 82	70 569 807		67 021 756	137 591 623	4,018,521
1882 83	72 800 428	468 270	67,431,448	140 700 146	3 108 523
1883 84	76,653 281	704,155	68 769 369	146,126 805	5,426,659
1884 85	81 389 391	3 126,906	69 904,427	154,420 724	8 293,919
1885 86	9 863,111	4 775 059	67 883 682	163 521 852	9 101 128
1886 87	103 456 220	7 915 378	57 046 325	173,417 923	9,896 071
1887 88	110 788 941	12 979 680	57 694,898	181,463 519	8 045,596
1888-89	111 989 453	18 097 843	58 513,774	188 401 070	6 937 551
1889-90 Revised	124 329 814	20 284 543	49 499 263	194,113 620	5 712,550
1890 91 Budget	127 534 564	22 631,443	50 281 163	200,447 170	6 333,550

IRRIGATION

52 The Irrigation revenue makes satisfactory progress The figures are—

	B dget 1889-90	R i d 1890-91	Budget 1890-91
	Rx	Rx	Rx
Revenue	1 889 300	1 985 300	2 035 000
Expenditure	2 614 700	2 709 300	2 739,400
Net	—725 400	—724 000	—704,400

It must be recollected that these figures include the transactions classed as "minor works" as well as the revenue transactions of the productive or major works. The broad distinction between the two classes is that the *Capital* cost of minor works is charged against Revenue, while the cost of construction of major works is charged to Debt. The distinction is not absolute for there are works classed as "Major Works" on which there has been large capital expenditure from Revenue, that is, charged against the grant for Famine Insurance. In the current year most of the improvement in revenue arises through the extension of irrigation in the Punjab, and is mainly due to the approaching completion of the distributaries of the Sirhind Canal. In 1890 91, the increase is shared between the Punjab and the North Western Provinces, the former contributing Rx 58,700 more than the estimate of a year ago, and the latter Rx 21,300. Extension of distributaries and an advance in popular favour are the general explanation of the increase in both cases. There is, however, a special influence in the case of the North Western Provinces. It may be recollected that in 1886, the irrigation from the Lower Ganges Canal system was stopped by the collapse of the Nadrai aqueduct. The reconstruction of the aqueduct has now been completed and therewith a large area is again brought within reach of canal water.

53. Construction of Irrigation Works (not charged against Revenue) —The Estimates are—

	Budget 1889-90.	Revised, 1889-90	Budget 1890-91
	Rx.	Rx	Rx
	527 500	401,900	550 000

The reduction of the Estimate from Rx 527,500 to Rx 401,900 in the current year is due to the postponement of the construction of the Jhelum Canal. The conversion of the Chenab Inundation Canal into a perennial Canal has taken the place of the Jhelum project for the present.

In 1890-91 the outlay will be almost entirely in the Punjab (Rx 191,200), Madras (Rx 130 000), and the North West Provinces and Oudh (Rx 105,000). In the Punjab, the Chenab and Sirsa Canals will be proceeded with, the outlay in Madras represents the progress on the Perriar project, and in the North Western Provinces it is distributed over the Ganges and Jumna Canals.

It may be mentioned that it has been arranged to apply a fixed sum of Rx 550,000 from loan funds to construction for each of the next few years, in addition to construction charged under "minor works" and against the Famine Grant.

BUILDINGS AND ROADS

54 This head comprises both Military and Civil Works. The Estimates are —

RECEIPTS

	Budget 1889-90	Revised 1889-90	Budget 1890-91
	Rx	Rx	Rx
Military and Civil Works	603 700	649 200	589 400

EXPENDITURE

	Budget 1889-90	Revised 1889-90	Budget 1890-91
	Rx	Rx	Rx
Military Works	1 157 400	1 158 000	1,160 700
Civil Works	4,325,000	4 281,400	4,556 600

In the Revised Estimate the expected improvement in revenue, Rx 45,500, is almost entirely due to the sale of the Burrakur iron works to a Company. The price was Rx 45,000, which was received and credited in the current year.

The Military Works expenditure is composed of a grant of Rx 1,000,000 which has been regularly made for several years, *plus* Rx 150,000 for Burma, with an addition for Exchange on the small English expenditure.

55 By far the greatest portion of the Civil Works Expenditure is Provincial and Local. The Imperial share is only Rx 822,500 in the Revised Estimate,

and a large part of this, namely, Rx. 304,000, represents the cost of the projects made during the year in equipping Upper Burma with Jails, Court-houses, and Roads. The expenditure classified as Local, that is, incurred mainly through the agency of District and Local Boards, amounts to Rx. 1,493,300 and is not far short of the sum spent by Provincial Governments.

The Provincial expenditure is largely determined by the state of the Provincial balances. The increase in the total grant for Civil Works is considerable, but it only means that Local Governments have abundant balances, and having arranged their programmes for utilising their surplus funds, are now carrying them out. Provincial expenditure on Civil Works was estimated at a high figure in the Budget of the current year, but a considerably higher provision is made for next year. The figures are —

	Budget 1889-90	Budget 1890-91	Increase
	Rx	Rx	Rx
Provincial Civil Works Outlay	1 970,900	2 221,900	+ 251,000

ARMY

56 The Estimates are —

RECEIPTS

	Budget 1889-90	Revised 188-90	Budget 1890-91
	Rx	Rx	Rx
India and England	944,600	1 022,100	982 600

EXPENDITURE

	Budget 1889-90	Revised 1889-90	Budget 1890-91
	Rx	Rx	Rx
India	15,107 000	14 950,000	14 806,000
England	4 005 300	4 126 600	4 620 100
Exchange	1 862 400	1 857,000	2 079,000
TOTAL	20 974 700	20,933,600	21 505,100

The increase in the Revised Estimate of receipts represents increased sales of stores to Civil Hospitals and Dispensaries and to the forces engaged in the Sikkim and Chin Lushai Expeditions.

Notwithstanding the heavy outlay on the Chin Lushai Expedition, the Revised Estimate of expenditure in India is expected to be appreciably less than the Budget grant for the year. The main causes of this somewhat unexpected result are the following: considerable economies have been effected in the Upper Burma charges, the rate of exchange for the conversion of the pay of British troops is $\frac{1}{4}$ d better than that provided in the Budget, and the actual strength of the Army was less than that provided for.

In the English expenditure there is a considerable increase, but it is an increase which will give relief to the Estimates of future years. A special payment of £150,000 to the War Office has been provided for on

amount of arrears of what are technically described as "Home Charges on account of British troops serving in India—effective," and a provision of £70,000 on the same account has been made in the Estimates of 1890-91. These charges represent the amount payable by India on account of the raising and equipment of the British Army in India, the method of assessing them has been under discussion for many years, and is at present being considered by a Committee over which Lord Northbrook presides. It is understood that the payment of this £220,000 will extinguish, or almost extinguish, all liabilities on this account other than current ones.

57 It will be noticed that in 1890-91 there is a decrease of expenditure in India, but a very large increase in the English expenditure. The decrease in India, however, requires explanation. The Estimates of both 1889-90 and of 1890-91 include provision for considerable expenditure of a special and temporary nature. The decrease expected in 1890-91 is not a decrease in the ordinary charges for the Army, but merely means that the Estimates are burthened with a smaller sum for exceptional services. Next year shows an improvement over the current one in the following respects—

- (a) Better Exchange for payment of British troops, *i.e.*, 1s 5d in place of 1s 4d
- (b) Less expenditure on Commissariat requirements
- (c) Reduced provision on account of troops in Sikkim
- (d) Reduced expenditure in Upper Burma
- (e) Reduction in mobilisation charges

The aggregate improvement on these accounts is not far short of Rx 700,000, so that for purposes of comparison the ordinary charges included in the Budget Estimate of 1889-90 may be reckoned at about Rx 14,400,000 as compared with the actual Estimate of Rx 15,107,000 in all. The Budget of 1890-91 provides for an expenditure of Rx 14,806,000, and the difference between that figure and Rx 14,400,000 or Rx 406,000 may be taken roughly as the measure of the special charges to be met in the coming year. The greater portion of this is due to a provision of Rx 200,000 made for operations in the Chin Lushai country, Rx 60,000 for mobilization, and the rest to numerous causes, of which may be mentioned (1) extra grants for Volunteer Corps, and (2) the disbandment of certain Madras Regiments and the substitution for them of corps for local service in Burma.

58 The increase in the English charges is very great, namely, £614,800, and practically represents the cost of re-arming the British troops throughout with the new rifle, and of supplying 21 more batteries of 12 pounder breech loading guns. The increase in the estimated cost of Ordnance stores over the actual cost in 1888-89 is no less than £745,600 [945,800—200,200]. The re-arming of the Army is a reform that had to be undertaken sooner or later and which could not safely be postponed. The increase in the Home charges is thus not permanent, but incidental and temporary, and we may hope for some reduction in liabilities in the Budget of 1891-92.

SPECIAL DEBITANCES

59 The Estimates are —

	Budget 1889-90	Revised	Budget 1890-91
	Rx	Rx	Rx
	1,102,900	758,400	892,300

In the current year the expenditure is much below the grant in both India and England. The grant for India was Rx 545,000 and the lapse is expected to be no less than Rx 139,000. The lapse on the English grant, due to the slower supply of heavy ordnance and stores than was reckoned on, is £137,800, and the resulting saving in Exchange Rx 67,700. The grant for next year is Rx 425,800 for India, the highest expenditure in India in one year hitherto having been Rx 447,800.

Section III—Progress in Upper Burma.

60 The recent financial progress of Upper Burma may appropriately be noticed.

The following statement shows the Revenue and Expenditure as they were estimated in the Budget Statements of 1888-89 and 1889-90, and as they are estimated in 1890-91 —

REVENUES

	1888-89	1889-90	1890-91
	Rx	Rx	Rx
Civil Revenue	547 000	755,200	901 100
State Railway Receipts		115 000	180,000
TOTAL	547 000	870 200	1,081 100

EXPENDITURE

	1888-89	1889-90	1890-91
	Rx	Rx	Rx
Civil Expenditure —			
Police	732,000	868,200	838 100
Other Departments	339,000	366,400	450,200
Railways (including interest on Capital)		192,800	226,400
Military Works	190,000	150,000	150,000
Civil Works	314,000	298,100	290,000
Irrigation	23 000	20 000	30,000
Army Special Expenditure	824,000	600,000	450,000
TOTAL	2,422,000	2,495 500	2,434,700

Thus the deficit in 1888-89 was estimated at Rx 1,875,000, in 1889-90 at Rx 1,625,300, and in 1890-91 it is expected to be Rx 1,353,600. The actual results have recently turned out considerably better than the anticipations of them, and we may hope for a considerable reduction in the expected deficit of Rx 1,353,600 by the end of the year. The increase of revenue is remarkable, and has been referred to in the remarks on Land Revenue in paragraphs 12 and 13 and in those on Railways in paragraph 47.

Section IV —Ways and Means—Home Treasury

61 The Secretary of State's Revised and Budget Estimates of the transactions at the Home Treasury for 1889-90 compare as follows —

	Budget	Revised
<i>Net Receipts</i>		
	£	£
Council Bills	14 689 900	15 400,900
Permanent Debt for Advances to Companies	3,750,000	3 500 000
Capital Receipts from Railway Companies	515,000	1 540 900
Deposits and Advances		1,800
Add Opening Balance	3 849,797	3,259,933
TOTAL	22,804,697	23,703,533
<i>Net Outgoings</i>		
Excess of expenditure over Revenue	14 956 100	14 751,200
Capital expenditure of Government in England	1,273 000	1 038 800
Permanent Debt—Discharge of 4 per cent stock	300 000	300,000
" " " 5 per cent stock		2,600
Issues to Railway Companies on Capital Account	3 056 700	2,258,200
Deposits and Advances	2 700	
On account of Remittances from India	1 069 500	848 900
Add Closing Balance	2,146 697	4 503,833
TOTAL	22,804,697	23,703 533

The most important variations from the Budget Estimate have occurred in Council Bills, in the amount of debt created for making advances to Railway Companies, and in the Capital Receipts from, and the net issues to, them for expenditure. These variations are briefly explained below —

COUNCIL BILLS

Throughout the current year the demand for remittances from England to India has been strong, and it is expected that the Secretary of State will sell bills for a considerably larger amount than that anticipated. The excess drawing gives a corresponding relief to next year, in which the drawings would otherwise have been unusually high, in consequence of the large increase in the net expenditure in England.

DEBT INCURRED, AND CAPITAL RECEIPTS FROM, AND ADVANCES MADE TO, RAILWAY COMPANIES

It was explained in paragraph 95 of last year's Financial Statement that the Secretary of State proposed to borrow, under the powers conferred by the Oudh and Rohilkhand Railway Purchase Act, for the purpose of advancing funds to the "Aided" Railway Companies, and that provision had been made for a loan of £3,750,000 for this purpose. Soon after the Financial Statement was issued, it was found that the requirements of the Railway Companies had been overestimated and that a loan of £3,500,000 would be sufficient. It will be understood that this sum provides for Capital outlay by the Companies (Southern Mahratta, Indian Midland, Bengal Nagpur, and Bengal Central) receiving the advances, both in England and India. Three per cent stock for

this amount was accordingly issued in May 1889 at a premium of £1—1s. 5d. per cent. The large increase in the amount received from Companies is due chiefly to £600,300 raised by the Great Indian Peninsula Railway Company and £583,200 by the Indian Midland Railway Company which, it was expected, would be raised in 1888-89. The issues to Companies in England on Capital account were overestimated, the Revised Estimate of £2,258,200 on this account includes £600,000 for discharge of debentures, the balance representing purchase of Stores, &c.

62 The following is the Secretary of State's Budget Estimate of Ways and Means for 1890-91 —

<i>Net Receipts</i>		£
Council Bills		14,989,000
Permanent Debt for Advances to Companies and discharge of Oudh and Rohilkhand Railway Debentures		2,200,000
Permanent Debt for Purchase of the South Indian Railway		3,200,000
Capital Receipts from Railway Companies		2,732,300
Deposits and Advances		2,200
Add Opening Balance		4,503,833
TOTAL		<u>27,627,333</u>
<i>Net Outgoings</i>		
Excess of expenditure over Revenue		15,674,300
Capital expenditure of Government in England		857,800
Permanent Debt—Discharge of the Oudh and Rohilkhand Railway Debentures		500,000
Issues to Railway Companies on Capital Account		4,045,600
Capital charge involved in redemption of liabilities		3,200,000
On account of Remittances from India		1,197,200
Add Closing Balance		2,152,433
TOTAL		<u>27,627,333</u>

The most important feature of this Estimate is the provision for the proposed purchase of the South Indian Railway. The terms have not yet been finally settled, but it should be noted that in the case of this Company the purchase can only be effected under the contract by actual payment and not by an annuity. Under the contract, the Secretary of State has to pay the equivalent of the mean market value of the share capital of the Company during the three years ending on the 1st March 1890, and to accept the liability for the debentures and debenture stock issued by the Company which now amounts to £1,495,000. But as it is proposed that the management of the Railway, after its acquisition by the State, shall be entrusted to a Company which will provide a small portion of the capital, it will not be necessary to provide for the redemption of the whole existing share capital. It is accordingly proposed to raise only £3,200,000 on account of the purchase, although the capital of the Company amounts to £3,208,952, the mean value of which, according to the terms of the contract, would be about £4,200,000. The entries on account of the transfer of liability of the debentures and debenture stock are omitted from both sides of the abstract account given above. They appear on both sides of the account in Statement C of the Appendix. The Secretary of State also proposes to raise a loan of £2,200,000 for advances to Railway Companies in India and England under the Oudh and Rohilkhand Railway Purchase Act and for the discharge of debentures for £500,000 of the Oudh and Rohilkhand Railway. Of the payments to Companies on Capital Account £1,804,300 represent discharge of debentures. He also proposes to draw £14,989,000 by Council Bills.

During the year It should be understood that, in stating these as the present intentions of the Secretary of State, no sort of pledge is given that he will adhere to the programme thus explained, and that the amounts to be raised by taxes or by loans may be varied from time to time as may seem expedient

Ways and Means—India.

63 The Ways and Means Estimate of India is as follows —

	1889-90		1890-91
	Budget	Revised	Budget
NET RECEIPTS	Rx	Rx	Rx
Excess of Revenue in India over the Expenditure charged against it	22 016 900	23 198 900	22,998 100
Public Loan	2,500,000	2 000,000	
Increase of Unfunded Debt—mostly Savings Bank Deposits	629,700	14,100	309 600
Appropriation from Revenue for Reduction of Debt		433 500	524 500
<i>For Remittance to Secretary of State</i>	1,112 300	891 400	1,179,400
Add Opening Balance	12 900 001	13,305 189	14 596,889
	39 158 901	39 843 089	39 608,489
NET OUTGOINGS			
Expenditure charged to Provincial Balances	640 800	—352 500	757 700
Capital Expenditure of Government in India	2 224 600	1 961,900	2 506 100
Loans to Municipalities, &c.	827 700	709,900	907,000
Other items	170 400	—552 500	—177,700
<i>Issues on Capital Account to Railway Companies</i>	1 221 400	985 800	887 200
Council Bills <i>Sterling Account</i>	14 690 900	15 509 300	14 921,900
Do <i>Exchange</i>	6,829 800	6 984 300	6,712,200
Add Closing Balance	12 553 301	14 566 889	13 094 089
	39 158 901	39,843 089	39 608 489

The headings in italics are connected with and explained by the corresponding figures of the Secretary of State's account in England. The others refer to purely Indian transactions.

64 In the Budget Estimate, provision was made for a loan of Rx 2,500,000 in India. By the 29th June on which date the Notification calling for tenders was issued, the partial failure of the opium crop was known and the consequent saving in Expenditure was assured. The Revenue receipts also indicated an improvement over the Estimate. Under these circumstances it was determined to reduce the amount of the loan offered for subscription to Rx 2,000 000. This was taken up at an average rate of Rs 99 14 11 5 per 100 rupees yielding Rs 1 998,697.

In 1890-91 it is not proposed to raise any loan in India, notwithstanding a contemplated Capital Expenditure on Railways and Canals of Rx 3,750,000. The large surplus expected in the current year, both on Imperial and Provincial accounts, and the provision made under Famine Insurance for reduction of debt both years, and which appears against item No 4 in the statement above, will enable us, we hope, to avoid borrowing in 1890-91. This is the present intention of the Government, but full liberty is reserved to modify this intention to any extent that circumstances may require.

SAVINGS BANKS

65 The influences which determined Government to reduce the limits of deposits in Savings Banks were mentioned in paragraph 101 of last year's Financial Statement. It was to be expected that for the first year the effect of this

change would be marked, as deposits, which at the date of change were in excess of the new maximum (Rs. 2,000), had to be reduced below that sum before further sums could be received to credit of the same account. The effect of the change of rule will be evident from the following figures —

YEAR	Net addition to deposits in the year (cash)	Interest	Total net addition
	Rx	Rx	Rx
1887-88	+ 656,300	+ 224,000	+ 880,300
1888-89	685,200	+ 261,800	+ 947,000
1889-90 } Estimates {	— 320,500	+ 281,500	— 39,000
1890-91 }	— 34,400	+ 288,800	+ 254,400

The objections which might be taken to an alteration of rule which leads to such results are obvious. But it was impossible for the Government to continue a system under which the sum held at call had approached to an amount nearly equal to the minimum cash balance necessary for the discharge of public business and which promised to further increase at the rate of nearly a crore a year.

LOANS TO MUNICIPALITIES AND PRESIDENCY CORPORATIONS

66 The net figures for Local loans in 1889-90 and 1890-91 are Rs. 709,900 and Rs. 907,000, of which Rs. 300,000 and Rs. 370,000 represent the balance of the advances made by Local Governments under the system described in paragraphs 114 to 118 of last year's Financial Statement. Judged from the demands made by Local Governments, the system has proved very acceptable to them.

In the current year a total sum of Rs. 420,000 will be advanced to the Port Commissioners on account of the Kidderpore Docks, and in 1890-91 a sum of Rs. 553,200. The Bombay Port Trust only asks for Rs. 20,000, and that for the current year.

The advances made to these two Corporations on account of the Docks will stand thus —

	Calcutta Rx	Bombay Rx
Up to 1888-89	1,377,600	848,600
Advanced in 1889-90 } Estimates {	420,000	20,000
" 1890-91 }	553,200	
TOTAL	2,350,800	868,600

67 Owing to the favourable nature of the year the closing balance on 31 March 1890, which was estimated at Rs. 12,553,000 a year ago, is now expected to be Rs. 14,597,000, notwithstanding provision for an increase of Secretary of State's drawings of £818,400. In 1890-91 provision is made for payment of Secretary of State's Bills to the extent of £14,922,000, and the year is expected to close with a balance of Rs. 13,094,000.

Section V — Summary

68 The principal features in this Statement are:—

(a) The Accounts for 1888-89 have closed with a surplus of Rs. 37,010 after including in the Expenditure Rs. 789,595 spent on Defence Works.

(b) The Revised Estimates of 1889-90 show a surplus of Rs. 1,809,700 after restoring the Famine Grant to Rs. 600,000 (or Rs. 1,058,100 including the net charge on the revenues on account of the Protective Railways Corporation).

structed through the Agency of Companies), and postponing the contribution of Rx 490,000 from Provincial resources for which credit was taken in the Budget Estimate, to 1890-91. All the main Revenue heads have contributed to this improvement. The saving in Opium expenditure, owing to a scanty crop, is Rx 708,800. The Estimate of Exchange, which was taken in the Budget at $1s\ 4\ 38d = Rs\ 1$, is placed at $1s\ 4\ 552d = Rs\ 1$, and yields a saving of about Rx 200,000. Rx 758,400 spent on Defence Works are included in the Expenditure.

(c) The Budget Estimates show a surplus of Rx 270,400. Exchange is taken at $1s\ 4\ 552d$ as in the Revised Estimate. Extra taxation has been imposed on imported spirits and Indian brewed beer has been made subject to the same tax as is levied on imported beer, the expected addition to the revenues being estimated at about Rx 100,000. Credit has been taken for the contribution of Rx 490,000 from Provincial Revenues, originally estimated for as a receipt of 1889-90. The Famine Relief and Insurance Grant has been maintained at Rx 600,000. Including the net charge on the revenues on account of the Protective Railways the grant is Rx 1,032,800. Army Expenditure is unusually heavy being estimated at about Rx 1,203,300 more than the expenditure in 1888-89, chiefly owing to the contemplated re armament to be carried out next year. The Estimate of Expenditure includes Rx 892,300 for Defence Works. In view of the heavy charges that fall on the revenues of the year in connection with the re armament, the result is considered satisfactory.

(d) The Capital outlay on Railways and Irrigation Works is estimated at Rx 3,468,100 in 1889-90 and at Rx 3,750,000 in 1890-91.

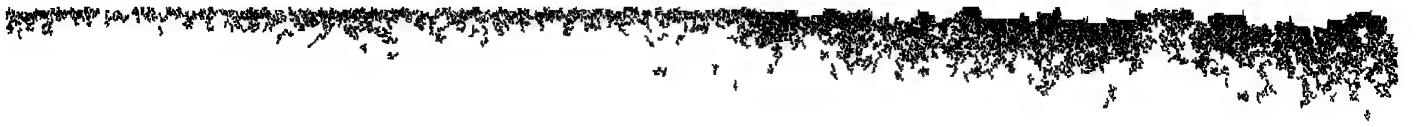
(e) The Secretary of State proposes to sell £14,989,000 of Council Bills, also to borrow £5,400,000 for purchase of the South Indian Railway, for making advances to Companies engaged in constructing Railways for the State, and for paying off debentures. This announcement is accompanied by the usual reserve that, though these are the present intentions of the Secretary of State, he will remain entirely at liberty to vary the amounts to be raised by bills or by loans as he may find occasion.

(f) Although the estimates provide for a Capital outlay of Rx 3,750,000 on Railways and Canals and for Rx 907,000 to be advanced to Port Commissioners and Local Governments for local purposes, it is not expected that a loan will be necessary in India in 1890-91. It is mainly owing to the partial restoration of the Famine Insurance Grant, and the high cash balances resulting from the surplus of 1889-90, and the estimated surplus of 1890-91, that the Government expects to be able to find funds for the Capital outlay on Public Works without having recourse to borrowing. No pledge is, however, given that Government will not borrow in India during the year.

(g) The warning against desponding and pessimist views in connection with Indian Finance given last year is justified by the course of events. Further improvement in the financial position is anticipated, but prudence and economy are needed to meet the dangers and difficulties of the future.

D BARBOUR

CALCUITA,
March 27, 1890



4

5

6

APPENDIX II

ACCOUNTS AND ESTIMATES

Accounts	1888-89
Revised Estimates	1889-90
Budget Estimates	1890-91

CONTENTS

	P a g e
GENERAL STATEMENT of the ACCOUNTS and ESTIMATES of the REVENUE and EXPENDITURE and RECEIPTS and DISBURSEMENTS of the GOVERNMENT of INDIA in INDIA and in ENGLAND	50 & 51
—STATEMENT of the REVENUE of INDIA in INDIA and in ENGLAND	52 & 53
—STATEMENT of the EXPENDITURE chargeable on the REVENUE of INDIA in INDIA and in ENGLAND	54—57
—STATEMENT of RECEIPTS and DISBURSEMENTS other than REVENUE and EXPENDITURE of the GOVERNMENT of INDIA in INDIA and in ENGLAND	58—61
—ACCOUNT of PROVINCIAL and LOCAL SAVINGS charged to REVENUE and held at the disposal of PROVINCIAL GOVERNMENTS under their PROVINCIAL CONTRACTS	62
—STATEMENT of NET REVENUE and EXPENDITURE—ENGLAND and IN INDIA	63

HEADS OF EXPENDITURE	ACCOUNTS 1888-89					INDIA	
	1	2	3	4	5	6	7
	Imperial	Provincial	Imperial	Provincial	Total	Imperial	Provincial
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	11 00 74/	15 799 350	5 41 871	2 438 953	34 572 921	10 861 000	16
Construction of Railways (Charged on Revenue in addition to that under the Insurance)		22 401			22 401		
By Revenue Account—							
3—State Railways Working Expenses	5 241 911	817 145			6 059 256	5 948 200	
Interest on Debt	2 216 121	456 962	631 812	293 971	3 598 866	2 273 600	
Annuities in purchase of Railways			1 688 558	785 657	2 474 215		
Interest chargeable against Companies in Advances							
Interest on Capital deposited by Companies	19 703		634 482	295 14	949 399	19 430	
3—Guaranteed Companies Surplus Profits Land and Superannuation	614 540				614 540	467 900	
Interest	6 671		2 697 388	1 255 048	3 959 107	10 200	
3—Subsidized Companies Land &c	13 63	14 439			28 071	59 500	
Advance of Interest							
1—Miscellaneous Railway Expenditure	54 398	16 236			70 634	176 200	
TOTAL	8 166 976	1 304 982	5 652 240	2 629 890	17 754 088	8 915 000	1
Construction—							
2—Major Works: Working Expenses	358 547	361 119			721 676	253 600	
Interest on Debt	532 517	82 200			1 040 717	548 300	
3—Minor Works and Navigation	107 465	552 555	376	13	860 571	340 600	
TOTAL	1 198 529	1 421 884	376	173	2 622 964	1 242 500	1
Buildings and Roads—							
4—Military Works	1 09 979		10 392	4 835	1 108 206	1 134 800	
5—Civil Works	745 071	3 312 552	98 891	46 012	4 025 56	655 200	3
TOTAL	1 838 050	3 312 552	109 283	50 847	5 310 32	1 790 000	3
Services—							
6—Army Effective	13 93 8/2		1 756 958	817 482	16 507 312	14 042 200	
Non Effective	8 9 719		1 989 247	925 563	3 794 529	907 800	
TOTAL	14 812 591		3 746 205	1 743 045	20 3 1841	14 950 000	
Naval Defence Works—							
7—Special Defence Works	447 823		233 246	108 526	789 595	406 000	
TOTAL EXPENDITURE IMPERIAL AND PROVINCIAL	37 556 716	21 863 169	14 983 221	6 971 436	81 374 542	38 104 500	22
—Portion of Allotments to Provincial Governments not spent by them in the year		+ 343 140					+
—Portion of Provincial Expenditure defrayed from Provincial balances		—58 022			+ 285 118		+
Total Expenditure charged against Revenue		22 148 287			81 659 660		22

		ACCOUNTS 1888-89		
		India	England	Exchange (charged against Revenue)
Endowment not charged to Revenue—				
Capital Outlay Railways and Irrigation Works—				
48.—State Railways	Construction	Rs 46,876	£ 772,021	Rs 359,214
49.—Irrigation Works		453,506	4,357	2,027
TOTAL		500,382	776,378	361,241

Revenues of India, in India and in England—continued.

Figures nearest to 100 in columns for Estimate

E 1889-90.			Increase + Decrease— of Revised as compared with Budget Estimate 1889-90	BUDGET ESTIMATE 1890-91					Increase + Decrease— of Budget 1890-91 as com- pared with Budget 1889-90	Increase Decrease of Budget 1 as compared Revised E tin 1889-90
Exchange* 14552d	TOTAL	INDIA		England	Exchange 14552d	TOTAL				
		Imperial					Provincial and Local			
Rx	Rx	Rx	Rx	Rx	£	Rx	Rx	Rx	Rx	Rx
2 237 200	34 220 600	—351 200	11 655 300	16 448 500	5 130 200	2 308 600	35 542 600	+ 970 800	+ 1 322	
	5 900	—4 300		4 800			4 800	—5 400	—1	
	6 795 700	—78,400	6 235 000	861 000			7 096 000	+ 221 900	+ 300	
387 700	3 999 700	—22 100	2 380 000	491 600	865 400	389 400	4 126 400	+ 104 600	+ 126	
759 500	2 447 300	—25 300			1 690 600	760 800	2 451 400	—21 200	+ 4	
23 700	76 300	+ 7 000			123 000	55 400	1,8 400	+ 109 100	+ 102	
301 700	991 700	—24 500	10 400		669 200	301 100	989 700	—26 500	—2	
	467 000	—182 100	569 000				569 000	—81,000	+ 101	
1 051 700	3 399 000	—40 100	8 600		2 369 000	1 066 100	3 443 700	+ 4 600	+ 44	
	74 100	—13 400	37 000	15 000			5 000	—35 500	—22	
	155 200	+ 72 700	88 000	23 100			111 300	+ 28 800	—4	
2 524 300	18 406 900	—306 200	9 337 000	1 390 900	5 717 200	2 572 800	19 017 900	+ 704 800	+ 61	
	724 300	+ 32 400	360 000	368 800			728 800	+ 36 90	+	
	1 061 100	—4 000	564 900	518 300			1 083 200	+ 18 100	+ 2	
300	923 900	+ 66 200	305 400	617 400	3 200	1 400	927 400	+ 69,700	+	
300	2 709 300	+ 94 600	1 230 300	1 504 500	3 200	1 400	2 739 400	+ 124,700	+ 30	
7 200	1 158 000	+ 600	1 126 200		23 800	10 700	1 160 700	+ 7 300	+	
51 900	4 281 400	—43 600	625 300	1 781 100	103 600	46 600	4 556 600	+ 231 600	+ 27	
59 100	5 439 400	—43 000	17 51 500	1 781 100	127 400	5, 00	5,717 700	+ 234 900	+ 27,	
932 300	17 046 700	—39 100	13 911 500		2 488 100	1 119 600	17 519 200	+ 433 800	+ 47	
924 700	3 867 700	—2 000	894 500		2 132 000	959 400	3 985 900	+ 96 600	+ 98	
1 857 000	20 933 600	—41 100	14 806 000		4 620 100	2 079 000	21 505 100	+ 530 400	+ 571	
109,400	758 400	—344 500	423 800		321 700	144 800	892 300	—210 600	+ 13.	
6 787 300	82 474,100	—995 700	39 205 900	23 129,800	15 919 800	7 163 900	85 419 400	+ 1 949 600	+ 2 94	
	+ 385 100			+ 7 700			+ 7 700			
	—32 600			—765 400			—765,400			
	82 826 600			22 372 100			84 661 700			

REVISED ESTIMATE 1889-90			BUDGET ESTIMATE 1890-91			
England	Exchange	Total.	India	England	Exchange	Total
£	R₹	R₹	R₹	£	R₹	R₹
1 036,500	466 400	3 066 200	1 960 200	855 000	384 800	3 200,000
2,300	1 000	401 900	545 900	2 800	1 300	550 000
1,038 800	467,400	3 468 100	2 506 100	857 800	386 100	3 750 000

C—Statement of Receipts and Disbursements other than

	ACCOUNTS 1888-89			REVISED ESTIMATE 1889-90			BUDGET ESTIMATE	
	India	England	Total	India	England	Total	India.	England
	Rx	£	Rx	Rx	£	Rx	Rx	£
Revenue (from Statement A)	81 212 210	330 631	81 542 841	84 155 300	331 700	84,487 000	84 576 100	245,500
Exchange added to Revenue	153 837		153 837	149 300		149 300	110 500	
TOTAL	81 366 047	330 631	81 696 678	84 304 600	331 700	84 636 300	84 686 600	245 500
Permanent Debt incurred—								
<i>Sterling Debt—</i>								
3½ p c India Stock		4 030,678						
3 p c Stock		6 921 049			3 500 000			5 400,000
Debenture and Debenture Stock		3 415 000			661,000			1 495 000
<i>Rupee Debt—</i>								
4 p c Rupee Loan	3 000 000			2 000 000				
Stock Notes	2 073							
TOTAL	3 002 073	14 366 727	17 368 800	2 000 000	4 161 000	6 161 000		6 895 000
NET			13,487 881			5,077 400		
Unfunded Debt—								
Treasury Notes	933			1 300			1 000	
Deposits of Service Funds	128 454			129 071			131 600	
Savings Bank Deposit	5 343 113			3 271 000			3,462 300	
TOTAL	5 472 490		5 472 490	3,401 371		3 472 300	3 594 900	
NET			990 374			14 100		
Deposits and Advances—								
Balances of Provincial Allotments	343 140			385 10			7 700	
Appropriation for reduction of Debt				433 500			524 500	
Excluded Local Fund	700 998			656 900			649 200	
Political and Railway Funds	254 877			2 250 000			273 200	
Departmental and Judicial Deposits	13 461 523			14 086 507			13 791 800	
Advances	9 679 831	137		10 703 200	4 500		8 978 200	7,100
Suspense Accounts	165 15			32 500			11 300	
Exchange on Remittance Accounts net				113 500			833 900	
Miscellaneous	379 51			75,400	700		71 700	
TOTAL	25 384 935	5 137	25 390 072	26 889 900	5 200	26 794,100	25 144 500	7 100
NET			0			891,700		

and Expenditure of the Government of India, in India and in England

Figures nearest to 100 in columns for Estimate

	ACCOUNTS 1888-89			REVISED ESTIMATE 1889-90			BUDGET ESTIMATE 1890		
	India	England	Total	India	England	Total	India	England	T
	Rx	£	Rx	Rx	£	Rx	Rx	£	
Expenditure Imperial and Provincial (from Statement B)	59 419 985	14 983 221	74 403 106	60 603 900	15 082 900	75 686 800	62 335 700	15 919 800	78
Change charged as expenditure	6 971 436		6 971 436	6 787 300		6 787 300	7 163 900		7
—Provincial Surpluses transferred to Deposits	343 140		343 140	385 100		385 100	7 700		
—Provincial Deficits charged against Deposits	—58 022		—58 022	—32 600		—22 600	—76 400		—
TOTAL	66 676 439	14 983 221	81 659 660	67 743 700	15 082 900	82 826 600	68 741 900	15 919 800	84
Expenditure not charged Revenue—									
Capital outlay on Railways and Irrigation Works	500 382	776 378		1 961 500	1 038 800		2 506 100	857 800	
Capital Charge involved in Redemption of Liabilities		10 336 049						4 695,000	
—Exchange on Expenditure not charged to Revenue	361 241			467 400			386 100		
TOTAL	861 623	11 112 427	11 974 050	2 429 300	1 038 800	3 468 100	2 892 200	5 552 800	8
Permanent Debt discharged—									
—Existing Debt—									
India 5 p c Stock		18			2 600				
India 3½ p c Debentures		3 667 608			661 000				
India 4 p c Stock					300 000				
India and Rohilkund Railway Debentures								500 000	
—New Debt—									
5 p c Loans	300								
4 p c Loans	150								
3 p c Loans	210 915			31 000			21 000		
3 p c Loans	210			50 700			12 000		
Provincial Debentures				30 100			3 000		
Stock Notes	1 718			200					
TOTAL NET	213 293	3 667 626	3 880 919	120 000	963 600	1 083 600	36 000	500 000	
Undertaken Debt—									
Special Loans	221			500			500		
Treasury Notes	82								
Deposits of Service Funds	81 295			82 000			82 100		
Savings Bank Deposits	4 400 518			3 305 500			3 202 700		
TOTAL NET	4 482 116		4 482 116	3 388 000		3 388 000	3 285 300		
Deposits and Advances—									
Allocations of Provincial Allotments	58,022			32 600			765 400		
Excluded Local Funds	678 468			681 300			678,400		
Political and Railway Funds	348 131			256 100			28,000		
Departmental and Judicial Deposits	13 694 114			4 213 200			13 724 900		
Advances	9 483 433	5 346		10 596 700	3 100		8 9 6 700	4 900	
Expense Accounts	85 539			30 500			17 100		
Change on Remittance Accounts net	512 798			88 600					
miscellaneous	878 574	61			300		41,000		
TOTAL NET	25 739 079	5 407	25 744 486	25 899 000	3 400	25 902 400	24 436 500	4 900	24
			354 414						

C.—Statement of Receipts and Disbursements other than

	ACCOUNTS, 1888-89.			REVISED ESTIMATE 1889-90.			BUDGET ESTIMATE	
	India.	England.	Total	India	England	Total	India	England
	Rx	£	Rx	Rx	£	Rx	Rx	£
Brought forward	115 225 545	14 702,495		116,495 600	4,497 900		113,426,000	7 147,600
Loans to Native States and Presidency Corporations &c.	92 983		92 983	111 300		111 300	97 200	
NET			0			0		
Loans and Advances by Provincial Governments	203,446		203,446	199 700		199 700	220 700	
NET			5,468			0		
Capital Receipts from Railway Companies— On account of Subscribed Capital Repayments	1,412 915	1 705 701 13 890		1 278 400	1 536 700 4 200		1 230 600	2 732 300
TOTAL	1,412 915	1 719 591	3 132 506	1 278 400	1 540 900	2 819 300	1 230 600	2 732 300
NET			0			0		
Remittances— Inland Money Orders	12 781 372			14 285 700			15 385 700	
Other Departmental Accounts	494 507			630 600			659 500	
Net Receipts by Civil Treasuries from— Post Office	1 056 076			247 700			473 000	
Guaranteed Railways	3 654 820			3 504 200			3 624 800	
Net Receipts from Civil Treasuries by— Telegraph	235			14 100			1 700	
Marine	242 490			298 900			256 900	
Military	13 367 709			13 500 400			13,445 800	
Public Works	2 767 517			1 786 300			1 859 000	
Remittance Account between England and India	1 228 277	15,363		1,020 900	182 100		1 303 300	134 300
TOTAL	35 613 990	155 363	35 769 353	35 357 800	182 100	35 539,900	37 009 700	134 300
NET			0			732,200		
Secretary of State's Bills drawn		14 262 859	14 262 859		15,400 900	15,400 900		14 989,000
TOTAL RECEIPTS	152 548 879	30 840 308		153,442 800	21 621 800		151 984 200	25 003 200
Opening Balance	13 883 701	5 900 697		13 305 189	3 259 933		14 596 889	4 503 833
GRAND TOTAL	166 432 580	36 741 005		166 747 989	24 881 733		166 581,089	29,507,033

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT
The 21st March 1890

E W KELLN
Deputy Comptroller

*Expenditure of the Govt. of India, in India and in England—continuation**Figures rounded to 100 in columns for Estimate*

	ACCOUNTS, 1888-89.			REVISED ESTIMATE, 1889-90.			BUDGET ESTIMATE 1890-91.		
	India.	England.	Total	India.	England.	Total	India.	England.	Total
	<i>Rx</i>	<i>£</i>	<i>Rx</i>	<i>Rx</i>	<i>£</i>	<i>Rx</i>	<i>Rx</i>	<i>£</i>	<i>Rx</i>
Brought forward	9 972 350	29,768 681		99 580,000	17 088 700		99 391 900	21 977 500	
to Native States Residency Corpora- &c	665,429		665,429	521,200		521,200	634 200		634
NET			572 446			409,900			537
and advances by Local Governments	197 978		197 978	499 700		499 700	590 700		590
NET			0			300 000			370
Payments to Railway Companies on Capital Account— discharge of De- benture Expenditure	4 719 964	2 443 881		2 264 200	600 000 1 658 200		2 117 800	1 804 300 2 241 300	
TOTAL	4 719 964	2 444 081	7 164 045	2 264 200	2 258 200	4 522 400	2 117 800	4 045 600	6 16
NET			4,031 539			1 703 100			2 200
Income— 1 Money Orders Local Remittances	12 758 144			14 285 700			15 385 700		
Departmental Account Payments into Civil Services by— Post Office Guaranteed Railways Issues from Civil Services to— Graph Printing Library Public Work Post Office Account between England and India	40 816 498 680 1 049 696 3 654 800 659 237 343 13 362 487 2 798 852 1,900 1			630 900 247 700 3 504 200 14 100 298 900 13 469 400 1 196 300 129 500			659 700 473 000 3 624 800 1 700 256 900 13 445 800 1 859 000 123 900		
TOTAL	34 540 498	1 268 310	35 808 808	33 776 700	1 031 000	34 807 700	35 830 500	1 331 500	37 16
NET			39 455			0			16
Expenditure on State Bills	15 030 972		15,030 972	15 509 300		15 509 300	14 921 900		14 921
DISBURSEMENTS	153 127 301	33 481 012		152 151 100	6 571 900		153 487 000	27 354 600	
Surplus Balance	13,305 189	3 259 933		14 596 889	4 503 833		13 094 089	2 152 433	
GRAND TOTAL	166 432 580	36 741 005		166 747 989	4 881 733		166 581 089	29 507 033	

GAY,
Controller GeneralE J SINKINSON,
Secretary to the Government of India

D.—Account of Provincial and Local Savings charged to Revenue held at the disposal of Provincial Governments under the provincial contracts

Provincial and Local Balances

NOTE —These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts

	India	Central Province	Burmah	Assam	Bengal	N W P & Oudh	Punjab	Madras	Bombay
	Rs	Rs	Rs	Ls	Rs	Ls	Rs	Rs	Rs
Accounts 1888-89.									
Balance at end of 1887-88(a)	1 544	271 955	200 188	78 6 4	533 034	396 893	376 617	1 117 462	792 03
Added in 1888-89		38 676	8 78	26 317		4, 149	30 177	130 720	61 82
Spent in 1888-89	62				574 00				
Balance at end of 1888-89	11 9 2	310 631	208 466	104 941	495 634	444 04	406 794	1 48 18	843 85
Revised Estimate 1889-90									
Balance at end of 1888-89 (by Accounts)	11 9	310 631	208 466	104 941	49 634	444 04	406 794	1 48 18	843 85
Added in 1889-90			(b) 710 (c) 44 200	10 900	9 7 1	5, 4 0	39 5	82 600	31 800
Spent in 1889-90	700	31 900							
Balance at end of 1889-90	11 222	278 731	253 366	115 41	58 334	5, 4 4	446 51	1 30 78	874 65
Budget Estimate 1890-91									
Balance at end of 1889-90 (by Revised Estimate)	11 222	278 731	253 366	115 41	58 334	527 44	446 51	1 30 78	874 657
Added in 1890-91						1 0			
Spent in 1890-91	300	84 300	(b) 7 200 (c) 20 900	42 50	31 000		47 300	25 100	299 800
Balance at end of 1890-91	10 92	194 431	216 66	73 41	57 334	535 142	50 294	1 107 68	874 857

(a) See Appropriation Report Abstract D
(b) Upper Burma
(c) Lower Burma

E W KELLNER
Deputy Comptroller General

E GAY
Comptroller General

F J SINKINSON
Secretary to the Government

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT
The 21st March 1890

	REVISED ESTIMATE 1899-90										BUDGET ESTIMATE 1899-91									
	Accrued 1898-89					Total after deducting Refunds and Drawbacks					Total after deducting Refunds and Drawbacks					Charges in respect of Collection				
	Gross Receipts	Receipts	Charges of Collection	Net Revenue	Net Revenue	Gross Revenue	Refunds and Drawbacks	Net Revenue	Charges in respect of Collection	Net Revenue	Gross Revenue	Refunds and Drawbacks	Net Revenue	Charges in respect of Collection	Net Revenue	Gross Revenue	Refunds and Drawbacks	Net Revenue	Charges in respect of Collection	Net Revenue
Id Revenue	23,016,404	46,147	119,7	19,6	19,6	23,016,404	46,147	119,7	19,6	19,6	23,016,404	46,147	119,7	19,6	19,6	23,016,404	46,147	119,7	19,6	19,6
um	8,631,9	49	2,97,907	974,3	974,3	8,631,9	49	2,97,907	974,3	974,3	8,631,9	49	2,97,907	974,3	974,3	8,631,9	49	2,97,907	974,3	974,3
mp	1,67,624	43	41,919	1,118	1,118	1,67,624	43	41,919	1,118	1,118	1,67,624	43	41,919	1,118	1,118	1,67,624	43	41,919	1,118	1,118
use	3,92,088	43,771	1,54,172	91	91	3,92,088	43,771	1,54,172	91	91	3,92,088	43,771	1,54,172	91	91	3,92,088	43,771	1,54,172	91	91
vincial Rates	4,05,346	26,406	4,67,910	4,40,000	4,40,000	4,05,346	26,406	4,67,910	4,40,000	4,40,000	4,05,346	26,406	4,67,910	4,40,000	4,40,000	4,05,346	26,406	4,67,910	4,40,000	4,40,000
stoms	2,054,254	16,880	2,071,134	2,07,991	2,07,991	2,054,254	16,880	2,071,134	2,07,991	2,07,991	2,054,254	16,880	2,071,134	2,07,991	2,07,991	2,054,254	16,880	2,071,134	2,07,991	2,07,991
essed Taxes	1,332,84	40,923	1,373,763	1,10,304	1,10,304	1,332,84	40,923	1,373,763	1,10,304	1,10,304	1,332,84	40,923	1,373,763	1,10,304	1,10,304	1,332,84	40,923	1,373,763	1,10,304	1,10,304
est	1,09,047	1,863	1,10,910	1,14	1,14	1,09,047	1,863	1,10,910	1,14	1,14	1,09,047	1,863	1,10,910	1,14	1,14	1,09,047	1,863	1,10,910	1,14	1,14
istration	3,112	954	3,117	1,57	1,57	3,112	954	3,117	1,57	1,57	3,112	954	3,117	1,57	1,57	3,112	954	3,117	1,57	1,57
utes from Native States	745,233		745,233	1,45	1,45	745,233		745,233	1,45	1,45	745,233		745,233	1,45	1,45	745,233		745,233	1,45	1,45
DUCT—As gnments and ompensations	56,220,761	22,618	55,99,143	8,03,043	4,96,910	56,220,761	22,618	55,99,143	8,03,043	4,96,910	56,220,761	22,618	55,99,143	8,03,043	4,96,910	56,220,761	22,618	55,99,143	8,03,043	4,96,910
TOTAL NET REVENUE					46,452,865					46,452,865					46,452,865					46,452,865

Net Expenditure

	REVISED ESTIMATE 1899-90										BUDGET ESTIMATE 1899-91									
	Accrued 1898-89					Total after deducting Refunds and Drawbacks					Total after deducting Refunds and Drawbacks					Charges in respect of Collection				
	Gross Expenditure	Receipts	Net Expenditure	Net Expenditure	Net Expenditure	Gross Expenditure	Receipts	Net Expenditure	Net Expenditure	Net Expenditure	Gross Expenditure	Receipts	Net Expenditure	Net Expenditure	Net Expenditure	Gross Expenditure	Receipts	Net Expenditure	Net Expenditure	Net Expenditure
erest	4,712,259	841,922	3,870,337	3,870,337	3,870,337	4,712,259	841,922	3,870,337	3,870,337	3,870,337	4,712,259	841,922	3,870,337	3,870,337	3,870,337	4,712,259	841,922	3,870,337	3,870,337	3,870,337
Office Telegraph & Mint	2,146,111	2,244,826	98,715	98,715	98,715	2,146,111	2,244,826	98,715	98,715	98,715	2,146,111	2,244,826	98,715	98,715	98,715	2,146,111	2,244,826	98,715	98,715	98,715
Department	13,013,343	1,507,461	11,505,882	11,505,882	11,505,882	13,013,343	1,507,461	11,505,882	11,505,882	11,505,882	13,013,343	1,507,461	11,505,882	11,505,882	11,505,882	13,013,343	1,507,461	11,505,882	11,505,882	11,505,882
ellaneous Civil Charges	4,884,376	1,792,778	3,091,598	3,091,598	3,091,598	4,884,376	1,792,778	3,091,598	3,091,598	3,091,598	4,884,376	1,792,778	3,091,598	3,091,598	3,091,598	4,884,376	1,792,778	3,091,598	3,091,598	3,091,598
mine Relief and Insurance	78,336		78,336	78,336	78,336	78,336		78,336	78,336	78,336	78,336		78,336	78,336	78,336	78,336		78,336	78,336	78,336
struction of Rys (charged																				
gunst Rev in addition to																				
that under Famine Insurance)																				
always Revenue Account	22,401		22,401	22,401	22,401	22,401		22,401	22,401	22,401	22,401		22,401	22,401	22,401	22,401		22,401	22,401	22,401
gation	17,754,058	1,066,666	16,687,392	16,687,392	16,687,392	17,754,058	1,066,666	16,687,392	16,687,392	16,687,392	17,754,058	1,066,666	16,687,392	16,687,392	16,687,392	17,754,058	1,066,666	16,687,392	16,687,392	16,687,392
ings and Roads	2,622,964	1,900,118	722,846	722,846	722,846	2,622,964	1,900,118	722,846	722,846	722,846	2,622,964	1,900,118	722,846	722,846	722,846	2,622,964	1,900,118	722,846	722,846	722,846
my Services	5,310,732	601,713	4,709,019	4,709,019	4,709,019	5,310,732	601,713	4,709,019	4,709,019	4,709,019	5,310,732	601,713	4,709,019	4,709,019	4,709,019	5,310,732	601,713	4,709,019	4,709,019	4,709,019
cial Defence Works	20,018,411	1,06,363	19,912,048	19,912,048	19,912,048	20,018,411	1,06,363	19,912,048	19,912,048	19,912,048	20,018,411	1,06,363	19,912,048	19,912,048	19,912,048	20,018,411	1,06,363	19,912,048	19,912,048	19,912,048
	789,505		789,505	789,505	789,505	789,505		789,505	789,505	789,505	789,505		789,505	789,505	789,505	789,505		789,505	789,505	789,505
	71,636,646	5,191,7	66,444,859	66,444,859	66,444,859	71,636,646	5,191,7	66,444,859	66,444,859	66,444,859	71,636,646	5,191,7	66,444,859	66,444,859	66,444,859	71,636,646	5,191,7	66,444,859	66,444,859	66,444,859
ovincial and Local Surpluse and Deficits	+343,140		+343,140	+343,140	+343,140	+343,140		+343,140	+343,140	+343,140	+343,140		+343,140	+343,140	+343,140	+343,140		+343,140	+343,140	+343,140
	-58,022		-58,022	-58,022	-58,022	-58,022		-58,022	-58,022	-58,022	-58,022		-58,022	-58,022	-58,022	-58,022		-58,022	-58,022	-58,022
TOTAL NET EXPENDITURE					46,445,847					46,445,847					46,445,847					46,445,847
Surplus (+) or Deficit (-)					-3,018					-3,018					-3,018					-3,018
					46,482,865					46,482,865					46,482,865					46,482,865

*Printed and published for the GOVERNMENT OF INDIA at the Office of the SUPERINTENDENT OF GOVERNMENT PRINTING
INDIA No 8 Hastings Street Calcutta*



The Gazette of India.

PUBLISHED BY AUTHORITY

No 12 } CALCUTTA SATURDAY MARCH 22 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

CONTENTS

PART I—Government of India Notifications Appointments Promotions Leave of Absence General Orders Rules and Regulations

PART II—Notifications by High Court Comptroller General Administrator General Paper Currency Department Presidency Pay Master Money Order Department Mint Master Secretary and Treasurer Bank of Bengal Superintendent of Government Printing and other Government Officers Postal Telegraph and Commissariat Notices

PART III—Advertisements and Notices by private individuals and Corporations

PART IV—Acts of the Governor General's Council assented to by the Governor General:—

The Guardians and Wards Act 1890—
The Indian Railways Act 1890

An Act to amend Act XXV of 1867

An Act for the Prevention of Cruelty to Animals

An Act to amend the Indian Tariff Act 1882

PART V—Bills introduced into the Council of the Governor General of India for making Laws and Regulations or Reports of Select Committees presented to the Council —

Nothing for Publication

PART VI—Abstract of the Proceedings of the Council of the Governor General of India assembled for the purpose of making Laws and Regulations —

Nothing for Publication

SUPPLEMENT NO 12.

PART I

Government of India Notifications, Appointments, Promotions, &c

MILITARY SECRETARY'S OFFICE

NOTIFICATIONS

Calcutta, the 20th March, 1890

His Excellency the Viceroy and Governor General will leave Calcutta for Simla on the 30th March, 1890

His Excellency will visit *en route* Saharanpore, Dehra Mussoorie, and Chakrata and arrive at Simla on or about the end of April, 1890

All covers intended to reach His Excellency the Viceroy and Governor General during His Excellency's journey should be addressed—"Governor General's Camp," without the addition of any Post Town

The party accompanying His Excellency on tour is as follow —

Her Excellency the Marchioness of Lansdowne

Colonel J C Ardagh, C B, Private Secretary to the Viceroy

Surgeon Major E H Fenn, Surgeon to the Viceroy

Captain H A Pakenham A D C

Captain G C Lister, A D C

F W Latimer, Esq

All communications connected with business of a more routine nature should be sent as usual to the Head Quarters of the several Departments

Lord William Beresford will be with His Excellency the Viceroy till 8th April only. Covers to the Military Secretary to His Excellency can be addressed to His Excellency's Camp during His Excellency's tour

The 21st March, 1890

His Excellency the Viceroy and Governor General will leave Calcutta on the 30th March 1890, at 6 15 P M, Calcutta time, and will arrive at Simla at Saharanpore, Dehra, Mussoorie and Chakrata, towards the end of April, 1890

His Excellency's departure from Calcutta will be private, but the usual Vice-regal salute will be fired from the Ramparts of Fort William the following morning, the 31st March, at 8 o'clock

By Command,
WILLIAM BERI SIORD, *Lieut Col*
Military Secretary to the Viceroy

HOME DEPARTMENT

NOTIFICATIONS—ESTABLISHMENTS

Calcutta the 19th March 1890

No 182—Mr E H Ruddock is permitted to resign Her Majesty's Bengal Civil Service with effect from the 11th April 1890

MEDICAL

The 19th March 1890

No 176—Deputy Surgeon General W R Rice M D Inspector General of Civil Hospitals North Western Provinces and Oudh to be Surgeon General and Sanitary Commissioner with the Government of India with effect from the 29th instant *vice* Surgeon General Sir Benjamin Simpson M D K C I F who retires from the service on that date

No 177—Deputy Surgeon General J Richardson Central Provinces to be Inspector General of Civil Hospitals North Western Provinces and Oudh *vice* Deputy Surgeon General W R Rice with effect from the date on which he may assume charge of his duties

No 178—Brigade Surgeon J G Pilcher F R C S Officiating Civil Surgeon Howrah to be Deputy Surgeon General, Central Provinces, *vice* Deputy Surgeon General J Richardson

The 21st March 1890

No 186—The services of first grade Assistant Apothecary W Marchant are placed at the disposal of the Government of the Punjab

No 189—The services of Surgeon G M J Giles M B, F R C S, have been placed temporarily at the disposal of the Chief Commissioner of Assam for special duty

PORT BLAIR

The 20th March 1890

No 205—APPOINTMENT—Surgeon R R Weir, M B Indian Medical Service Bengal to officiate as Senior Medical Officer Port Blair during the absence on furlough of Surgeon Major G P Mackenzie or until further orders

JUDICIAL

The 15th March, 1890

No 359—The services of Lieutenant C E

H Erskine, 36th Bengal Infantry, are placed at the disposal of the Chief Commissioner Burma, for employment as Cantonment Magistrate of Mandalay

The 20th March, 1890

No 376—Under the provisions of section of the Punjab Courts Act, XVIII of 1884 Governor General in Council is pleased to appoint Mr F P Beachcroft, Bengal Civil Service to officiate as a Judge of the Chief Court of the Punjab during the absence on furlough of C A Roe Bengal Civil Service or until further orders

The 21st March 1890

No 383—The Honourable the Chief Justice of the High Court of Judicature at Fort William in Bengal has appointed Mr H W C Carn of the Bengal Civil Service to officiate as Registrar on the Appellate Side of the Court during the absence on furlough of Mr C M W B

POLICE

The 18th March 1890

No 229—The services of Mr W B Sturges Assistant District Superintendent of Police class Burma are placed at the disposal of Government of Bengal with effect from the date of the expiry of his leave

The 19th March 1890

No 234—The services of Mr I H W Clark District Superintendent of Police Berar are placed at the disposal of the Chief Commissioner of Assam

The 20th March 1890

No 239—Mr N R Cumberlege, District Superintendent of Police of the 2nd class in Hyderabad Assigned Districts, is appointed to officiate as a District Superintendent of the class with effect from the 14th November 1889 *vice* Colonel E J Gunthorpe

No 241—The services of Captain A E Jones 23rd Pioneers Officiating Commandant, Military Police Upper Burma are replaced at the disposal of the Military Department with effect from the date on which he was relieved of his duties at Mandalay

ECCLESIASTICAL

The 20th March 1890

No 82—The Reverend William Gore, Chaplain, has been appointed a Junior Chaplain to the Bengal (Rangoon) Ecclesiastical Establishment to fill an existing vacancy

C J LYALL,

Offg Secretary to the Government of India

REVENUE AND AGRICULTURAL DEPARTMENT

NOTIFICATIONS—GENERAL

Calcutta, the 19th March, 1890

No 270 C—Sir L C Buck Kt, Secretary to the Government of India Revenue and Agricultural Department has obtained furlough for six months, with effect from the 20th March, 1890

J W P MUIR MACKENZIE,
Under Secretary to the Government of India

FORESTS

The 17th March 1890

No 131 F C—Mr A Smythies, Deputy Conservator of Forests, 3rd grade North Western Provinces and Oudh, and Officiating Instructor at the Forest School Dehra Dun is granted furlough for seven months under Article 340(b) of the Civil Service Regulations, with effect from the 4th April 1890, or any subsequent date on which he may avail himself of the leave

PATENTS

The 19th March 1890

No 577-P—Specifications of the undermentioned inventions have been filed, under the provisions of Act V of 1888 in the Office of the Secretary appointed under the Inventions and Designs Act, 1888. Copies have been sent to the Governments of Port St George and Bombay and the Chief Commissioner of Burma. A copy of every specification is open to public inspection, from 11 A M to 4 P M at the Office of the Secretary appointed under the Inventions and Designs Act 1888 at No 13 Wood Street upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying—

No 63 of 1889—James Sortain Hulbert Tea Planter resident at Majan Dibrughur Assam for an improved fork cultivator termed the veteran fork

No 174 of 1889—Andrew Lyle Chief Inspector of Maintenance His Highness the Nizam's Guaranteed State Railway Company Secunderabad Deccan East India for undercutting or sidcutting of coal in mines or soft stone in quarries the invention to be known as Lyle's Rapid Coal Cutter

No 215 of 1889—George Rose of 3 Avenue Place Springburn Glasgow Scotland Engineer for improvements in and connected with spray lamps for lighting and heating purposes

No 61 of 1889—Melville Thomson Naval Engineer and John Henry Smalpage Shipping Agent both of Mildox Street in the County of Middlesex England for means and apparatus for signalling during fog or hazy weather at sea applicable also for general signalling purposes at sea

No 277 of 1889—John Howard Ross and Edward Elijah Atkin both of 171 Hockley Hill Birmingham in the County of Warwick England Lamp Manufacturers for improvements in overhead oil lamps

No 293 of 1889—Charles James Fox of Hemmingford Terrace Birkenhead in the County of Chester Master Mariner and Henry Phillips Kirkham of 7 Leadenhall Street London in the County of Middlesex Master Shipwright for improvements in coffer dam or sectional docks for inspecting and repairing the submerged portions of ships and like structures

No 304 of 1889—Edward Jamison O'Brien Engineer of Texarkana Texas for improvements in machines for removing lint from cotton seed

No 30 of 1889—Hermann Rippke Manufacturer of Ober Jäschkittel near Oibendorf in the Kingdom of Prussia and German Empire for improvements in fieldmine traps

E C BUCK,

Secretary to the Government of India

FINANCE AND COMMERCE DEPARTMENT

NOTIFICATIONS

ACCOUNTS AND FINANCE

Calcutta, the 20th March 1890

No 1367—Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India

February 1890

(Lakhs of

	IN FEBRUARY		TO END OF FEBRUARY		WHOLE
	1889-90	1888-89	1889-90	1888-89	Budget, 1889-90.
[For the explanation of these heads see <i>Gazette of India</i> dated 22nd December 1883 Part I page 497]					
Civil Revenue					
Land Revenue (including Land Revenue due to Irrigation)	2 78	2 70	19 43	18 82	24 02
Opium	61	69	7 97	7 87	8 26
Salt	64	60	7 46	6 96	8 03
Stamps	36	32	3 71	3 57	3 96
Excise	34	34	4 37	4 22	4 73
Provincial Rates	34	31	3 00	2 67	3 26
Customs	18	16	1 8	1 12	1 42
Assessed Taxes	9	8	1 39	1 31	1 40
Forest (Madras and Bombay only)	5	4	38	35	45
Registration	3	3	32	30	33
Tributes from Native States	7	5	58	56	78
Other Civil Revenue	27	33	2 89	2 83	3 39
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT GROSS	5 76	5 65	52 77	50 58	60 02
Civil Expenditure					
Interest on Ordinary Debt and that on Railways and Irrigation Works	— 50	— 50	— 3 04	— 3 89	— 4 18
Opium	— 5	— 6	— 1 59	— 2 58	— 2 36
Other Civil Expenditure	— 1 79	— 1 74	— 19 35	— 18 82	— 22 95
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT GROSS	— 2 34	— 2 30	— 24 88	— 25 8	— 29 49
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non Civil Departments					
[The figures comprising Revenue Expenditure and Debt and Remittance transactions]					
Post Office (Net + Receipts more — Receipts less than issues)	— 2	— 1	+ 1	+ 11	+ 79
Forest Marine (Net as above)	+ 2	+ 2	+ 30	+ 85	+ 6
Guaranteed and Subsidized Railways (Net as above)	+ 39	+ 37	+ 3 73	+ 4 09	+ 4 25
Do Repayment of surplus profits &c			— 43	— 53	61
Military Receipts	+ 3	+ 9	+ 4	+ 68	+ 87
Military Issues	— 1 25	— 1 10	— 12 80	— 12 03	— 14 67
Telegraph Receipts	+ 5	+ 5	+ 56	+ 56	
Do Issues	— 6	— 5	— 59	— 57	— 4
Public Works Department—					
State Railways Receipts	+ 69	+ 61	+ 8 15	+ 7 09	+ 27
Issues	— 58	— 76	— 7 15	— 7 40	
East Indian Railway Receipts	+ 32	+ 33	+ 3 56	+ 3 53	+ 2 73
Issues	— 9	— 10	— 1 31	— 1 31	
Ordinary Branches Receipts	+ 23	+ 27	+ 1 88	+ 1 75	+ 5 38
Issues	— 63	— 67	— 6 20	— 6 9	
TOTAL NON CIVIL DEPARTMENTS	— 90	— 1 01	— 9 84	— 10 37	— 11 73
Civil Debt and Remittance Transactions.					
Permanent Debt and Special Loans (Net + Receipts more — Receipts less than payments)			+ 1 88	+ 2 80	+ 2 42
Mint Certificates and Bullion Advances (Net as above)	+ 25	— 9	+ 22	— 4	+ 8
Exchange on Remittance Accounts	— 45	— 64	— 5 82	— 5 80	— 6 37
Council Bills paid (including Telegraphic) at Rs 10 per £	— 86	— 1 64	— 13 80	— 14 04	— 14 69
Other Debt heads (Net as above)	— 27	— 8	— 34	— 42	— 59
TOTAL DEBT AND REMITTANCE TRANSACTIONS	— 1 33	— 2 45	— 17 86	— 17 50	— 19 15
GRAND TOTAL RECEIPTS AND ISSUES	+ 1 19	+ 11	+ 19	— 2 57	— 35
Opening Cash Balance in Treasuries and Presidency Banks	12 30	11 42	13 30	13 88	12 90

The 21st March 1890

No 1375

RESOLUTION—By the Government of India
Finance and Commerce Department

Read—

The Comptroller General's report on the cash balances
and movement of funds for the past yearRESOLUTION—As this report contains much
information of public interest the Governor
General in Council has directed its publication
in the *Gazette of India*Mr Gay the present Comptroller General is
about to leave India and will probably not re-
sume his public duties. He has held the impor-
tant office of Comptroller and Auditor General
for five years; he has enjoyed the complete
confidence of the Government during that period
and has discharged the responsible, anxious
and onerous duties of that office to its complete
satisfaction. The Governor General in Council
cannot allow the opportunity to pass without
placing on record his high appreciation of the
public services rendered by Mr GayORDERED that the Resolution be published in
the *Gazette of India* and that the report be
published in the Supplement to the Gazette for
general information

LEAVE AND APPOINTMENTS

• *The 19th March 1890*No 1313—Mr S Jacob is appointed to officiate
as Comptroller and Auditor General and Head
Commissioner of Paper Currency *vice* Mr L
Gay who has been granted furlough for nineteen
and half months from the 16th April 1890Mr R Logan is appointed Accountant Gen-
eral and Commissioner of Paper Currency, Bom-
bayMr F W Kellner is appointed subject to
confirmation by the Secretary of State for
India to officiate as Accountant General Punjab,
and Deputy Commissioner of Paper Currency
LahoreMr C R C Kiernander is appointed to offi-
ciate as Deputy Comptroller GeneralMr J L Cooke is appointed to officiate as
Deputy Auditor General, andMr F C Harrison C S is appointed to offi-
ciate as Deputy Accountant General Bengal*The 21st March, 1890*No 1385—In partial modification of the
Notification in this Department No 669 dated
the 7th February 1890, published in the *Gazette
of India* of the 8th February, 1890 it is hereby
notified that from the 2nd to the 10th January,
1890, both days inclusive,Mr T H Biggs continued to officiate in
class II of the Enrolled List

Mr W H Dobbie, in class III

Mr R C Chapman in class IV

Mr W D F Cowley in class V

and Mr K B Wagle in class VI

Also that the date 'the 23rd January 1890'
be substituted for 'the 16th January 1890' in
the two places in which it occurs in that noti-
fication

SEPARATE REVENUE

SALT

*The 20th March, 1890*No 1308—In exercise of the power confer-
red by Section 28 of the Indian Salt Act, XII of
1882 the Governor General in Council is
pleased to make the following rule and to direct
its insertion between rules IV and V of the rules
published in the Notification of this Department,
No 3883, dated the 26th July 1889—'IV A The charges specified in Rule II may
be paid and the indent required by Rule IV may
be delivered to the Postmaster at any Post
Office which has been specially authorized by
the Director General of the Post Office of India
to receive payments on account of salt revenue.
When payment is made into a Post Office under
this rule, the Postmaster will himself transmit
the indent to the Assistant Commissioner of
Salt Revenue by whom the salt is to be sup-
plied advising him at the same time of receipt
of the sum paid by the applicant for the saltThe charges hereinbefore in this rule men-
tioned will be the duty and price at the rates
respectively fixed and in force on the day when
payment is made to the Postmaster

SEPARATE REVENUE

STAMPS

*The 20th March 1890*No 1336—Whereas under the terms of the
Notification in this Department No 3646 dated
the 13th of November, 1880 the Municipality of
Madras has paid into the Government treasury
the sum of Rs 50 as composition for the stamp
duty chargeable on a sum of Rs 70 000 which
the said Municipality was authorised to borrow
and which has been raised by the issue of the
undermentioned debentures dated the 16th day
of January 1890—

No 1 for Rs 1 00 000

No 2 for Rs 70 000

In exercise of the powers conferred by sec-
tion 8 of the Indian Stamp Act I of 1879 the
Governor General in Council has exempted the
abovementioned debentures from any stamp
duty with which they might otherwise be charge-
able whether on issue renewal subdivision
or consolidation

F J SINKINSON

Secretary to the Government of India

FOREIGN DEPARTMENT

NOTIFICATIONS

*Fort William the 18th March 1890*No 934 I—In continuation of the notifi-
cation of the Government of India in the Foreign
Department No 1637 I dated the 22nd May
1885 the Governor General in Council is pleased
to appoint Lieutenant M A Light Assistant to
the Resident at Hyderabad, to be a Magistrate
of the 1st class, as described in the Code of Cri-
minal Procedure within the limits of the Hyder-
abad Residency Bazaars, and to invest him with

in those limits with all the powers with which a Magistrate of the 1st class may be invested under that Code

No 939 I—Mr W K Eddis, officiating Solicitor to the Government of India is appointed to officiate as Agent to the Governor General in Council for the affairs of the late King of Oudh, and for the purposes of Act XIX of 1857 with effect from the 21st March 1890 and during the absence on leave of Mr R Leicester Upton or until further orders

The 20th March 1890

No 956-I—The Governor General in Council is pleased to direct that in Foreign Department notification No 4444 I dated the 7th November 1888 between the words 'within the political jurisdiction of the Government of Bombay' and the words 'or to ports within the political jurisdiction of the Political Resident in the Persian Gulf' the words 'or to ports within the territories of His Highness the Gaekwar of Baroda' shall be inserted

No 969-I—In exercise of the powers conferred by section 13 of the Births, Deaths and Marriages Registration Act VI of 1886 the Governor General in Council is pleased to appoint the Reverend Arnold Crawshaw of the Wesleyan Mission to be for all places within the territories of His Highness the Maharaja of Mysore including the civil and military station of Bangalore a Registrar of Births and Deaths in respect of those classes of the community indicated in section 11(b) of the said Act for which he is in the habit of officiating at baptisms and burials

The 21st March 1890

No 976-I—Mr E Hewetson District Superintendent of Police in the Civil and Military Station of Bangalore, is appointed to officiate as District Magistrate and Collector of that station during the absence on leave of Lieutenant Colonel H M S Magrath, Madras Staff Corps or until further orders

No 448 G—The following promotions are made in the graded list of the Political Department with effect from the 9th March 1890 consequent on the replacement of the services of Mr F G Colvin Political Assistant of the 2nd, and officiating Political Assistant of the 1st, class at the disposal of the Government of Bengal—

Lieutenant C Archer Bengal Staff Corps Political Assistant of the 2nd to officiate as a Political Assistant of the 1st class

Mr A L P Tucker officiating Political Assistant of the 1st to be a substantive Political Assistant of the 2nd class Mr Tucker will continue to officiate as a Political Assistant of the 1st class

No 451 G—The services of Captain C J B H Dressner Bengal Staff Corps, Squadron Officer, 2nd Regiment Central India Horse are placed at the disposal of the Home Department with effect from the 13th March, 1890

No 454 G—With reference to Foreign Department notification, No 1991 G, dated the 9th

November 1889 Captain C J B H Dress Bengal Staff Corps having been permitted to resign his appointment as Assistant Commissioner of the 3rd class in the Hyderabad Assisted Districts is re-appointed to be Squadron Officer 2nd Regiment Central India Horse with effect from the date of assuming charge

W J CUNNINGHAM,

Offg Secretary to the Government of India

MILITARY DEPARTMENT

Fort William, the 21st March, 1890

ORGANIZATION

NATIVE ARMY

No 251—In continuation of G G O No of 1890 it is notified that the regiments selected for localization in Burma are the 10th 12th 33rd Regiments of Madras Infantry

2 The Native officers non commissioned officers and men at present serving in the corps will now be disposed of in the manner set forth in paragraph 23 of G G O No 23 1890 and their places therein taken by Native officers, non commissioned officers men of the Kobo Valley Police Battalion the C Levy and the Shan States Levy respectively

(a) The present Native officers, non commissioned officers and men of the 10th Madras Infantry will be replaced by those of the K Valley Police Battalion (b) those of the 12th Madras Infantry by the Native officers non commissioned officers and men of the C Levy and (c) the Native officers non commissioned officers and men of the 33rd Madras Infantry by those of the Shan States Levy—three corps being brought up to the authorized strength in the manner indicated in paragraph 20 of the G G O

3 The necessary subsidiary orders for carrying out the changes the appointment of British officers to the reorganized 10th 12th and 33rd Madras Infantry and the disposal of the officers presently holding appointments in those regiments will be issued by the Government of Madras His Excellency the Commander in Chief of Madras Army

APPOINTMENTS

HYDERABAD CONTINGENT

No 252—*No 2 Field Battery*—

Lieutenant R G Ouseley, R A to officiate Subaltern *vice* Captain R Percy Smith vacated on promotion Dated 6th February, 1890

No 3 Field Battery—

Lieutenant R F Brewster R A, to officiate Subaltern *vice* Captain A I Turner on leave Dated 22nd February 1890

STAFF CORPS

No 253—The undermentioned officers appointed by the Secretary of State for India probationers for the Indian Staff Corps, posted to the Bombay Staff Corps with effect from the dates of their arrival in India—

Lieutenant C C Fenner, Dorsetshire Regiment

Lieutenant F B C Boddam, West India Regiment

No 254—Lieutenant John McDonald Baird 2nd Battalion Derbyshire Regiment Wing Officer 24th (Punjab) Regiment of Bengal Infantry is admitted to the Bengal Staff Corps from the 28th September 1888 subject to confirmation by the Secretary of State for India

No 255—With reference to G G O No 196 of 1890 Second Lieutenant C B I Clery Royal Irish Rifles is posted to the Bombay instead of to the Madras Staff Corps with effect from the date of his arrival in India

NATIVE ARMY

No 256—The following direct appointments are made, with effect from the dates of joining —

11th (Prince of Wales's Own) Regiment of Bengal Lancers

Sardar Gopal Singh to be Jemadar on probation the Sant Singh transferred to the pension establishment

16th (The Buffs) Regiment of Bengal Infantry

Tirukha Ram to be Jemadar on probation and to be borne as a supernumerary in that grade until absorbed

No 257—The following direct appointment is made, with effect from the 19th January 1890 —

3rd Regiment of Bengal Infantry

Hanymun Mier to be Jemadar on probation the Gindatt Singh transferred to the pension establishment

FURLOUGH AND LEAVE

No 258—The undermentioned officers are granted furlough out of India —

Brigadier General W Galbraith C B British Service Commanding Sirhind District (m c) for six months under article 687 Army Regulations India Volume I Part I
Lieutenant Colonel J A Little Bengal Staff Corps Executive Engineer 1st grade officiating Deputy Consulting Engineer Bengal Public Works Department (p a) for 182 days under rule IX of the regulations of 1868

Lieutenant D M Thompson Bengal Staff Corps Deputy Assistant Commissary General 1st class (m c) for one year under rule I of the regulations of 1875 (This cancels the furlough granted to him in G G O No 132 of 1890)

Lieutenant L Grey Bengal Staff Corps 38th Regiment of Bengal Infantry Deputy Assistant Commissary General 2nd class (p a) for one year, under rule I of the regulations of 1875

Surgeon Major W Duncan M B 10th Regiment of Bengal Infantry (m c) for one year under rule XIV clause (1) of the regulations of 1868

Honorary Lieutenant and Assistant Commissary J Tyler, Commissariat Transport Department (m c) for one year under note 2 to rule VI of the regulation of 1875

No 259—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps the specified period to count from the date of being struck off duty —

Colonel W B Birch, Bengal Staff Corps up to 30th November 1890 Pension Service—32nd year commenced 30th November 1889 (This cancels the leave granted to him in G G O No 987 of 1889)

Colonel J Cook Bengal Staff Corps 36th (Sikh) Regiment of Bengal Infantry for 182 days Pension Service—29th year commenced 3rd September 1889

Colonel F W Macmillan Generalist Cavalry 13th (Duke of Connaught's) Regiment of Bengal Lancers, for 182 days Pension Service—30th year commenced 27th April, 1889

Lieutenant Colonel C E Siskeld, Bengal Staff Corps 2nd Regiment of Bengal Cavalry for one year Pension Service—32nd year commenced 8th December 1889

Lieutenant C Jackson Bengal Staff Corps 3rd Regiment of Bengal Cavalry for 142 days Pension Service—10th year commenced 11th August 1889

Lieutenant N C Taylor, Bengal Staff Corps 14th Regiment of Bengal Lancers for one year Pension Service—6th year commenced 7th February 1890

No 260—The undermentioned officer is granted leave to proceed out of India on medical certificate under the leave rules for the Staff Corps the leave to have effect in India from the date of being struck off duty till the date of sailing the specified period to count from the date of leaving India —

Surgeon J K Close M D for 182 days Pension Service—2nd year commenced 22nd April 1889

No 261—The undermentioned Warrant Officers are granted leave to proceed out of India on medical certificate under Article 920b Army Regulations India Vol I Part I the leave to have effect in India from the date of being struck off duty till the date of sailing the specified period to count from the date of leaving India —

Sub Conductor J Cooper Ordnance Department for one year

Sub Conductor T Hammond Ordnance Department, for one year

No 262—In G G O No 101 of 1890 granting Captain J I Mein Bengal Staff Corps leave out of India for 2nd Regiment of Punjab Infantry read '6th Punjab Infantry

No 263—Lieutenant H F Duhon Bengal Staff Corps 3rd Infantry Hyderabad Contingent is granted leave in India (m c) from 25th October to 10th December 1889 under article 709 Army Regulation India Volume I Part I

No 264—Colonel F D M Brown V C Bengal Staff Corps, Superintending Engineer 3rd class North Western Province and Outh Public Works Department has been granted by the Secretary of State for India furlough out of India, (p a) for 242 days under rule IX of the regulations of 1868, with effect from 30th March 1890

No 265—Lieutenant Colonel H Trotter C B, R E, has been granted by the Secretary of State for India furlough out of India (p a) for one year under rule IX of the regulations of 1868, with effect from 1st November 1889

No 266—The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India—

Colonel H S Jarrett Bengal Staff Corps (m c) for six months

Colonel H I Ryves Bengal Staff Corps, (m c) for one month

Captain W O Harris Bengal Staff Corps (m c) for six months

Sub Conductor H Preist, Ordnance Department, (m c) for six months

HONORARY DISTINCTIONS

No 267—Her Majesty the Queen Empress of India has been graciously pleased to approve of the 1st Regiment of Punjab Cavalry Punjab Frontier Force being designated in future "The 1st (Prince Albert Victor's Own) Regiment of Punjab Cavalry."

a G G O No 107 of 1890 is cancelled

LONDON GAZETTE

No 268—The following extracts are published for general information—

London Gazette dated the 18th February, 1890 page 901

War Office Pall Mall

18th February 1890

MEMORANDA

* * * *

The undermentioned Lieutenant Colonels of the Indian Staff Corps to be Colonels—

Lachlan Foster Jamieson Bengal Dated 2nd December 1889

Samuel Hunter Cowan Bengal Dated 9th December 1889

Henry Stephen Hutchinson Bengal Dated 9th December 1889

David Cowie Madras Dated 9th December 1889

George Fraser Eric Smith Neill Madras Dated 9th December 1889

Augustus Berkeley Portman Bombay Dated 9th December 1889

Theodore Methven Ward Bombay Dated 9th December 1889

John Edward Campbell Bengal Dated 10th December 1889

London Gazette dated the 23rd February 1890 page 1047

War Office Pall Mall

23rd February 1890

INDIAN STAFF CORPS

The undermentioned Colonels of the Madras Staff Corps have been transferred to the Unemployed Supernumerary List—

Beauchamp Henry Whittingham Mairath Dated 4th February 1890

John Swiney Dated 9th February, 1890

INDIAN LOCAL SERVICE

Colonel Walter Rowlandson Madras Infantry to be Major-General Dated 4th February 1890

PROMOTIONS.

No 269—The following promotion is subject to Her Majesty's approval—

To be Colonel in the Army

Lieutenant Colonel Frederic Woodmullen Bengal General List Cavalry, March, 1890

No 270—In G G O No 245 of 1890 Lieutenant Colonel Walter Scott should have been described as of the Bombay Staff Corps

COLONELS ALLOWANCE

No 271—Colonel Charles Kenneth MacWalter Bengal Staff Corps is admitted Colonel's allowance with effect from 1st March, 1890

MISCELLANEOUS LIST

No 272—Sergeant J Wiggins, Clerk Office of the Military Secretary to the Commander in Chief is specially granted the rank of Sub Conductor (supernumerary)

NATIVE ARMY

No 273—21st (Punjab) Regiment of Infantry—

Jemadar Ghani Khan to be Subadar, and Mir Muhammad Buta to be Jemadar. Fazl Shih transferred to the pension establishment with effect from the 1st December

Havildar Mathura Singh to be Jemadar. Kalesar transferred to the pension establishment with effect from the 20th December

No 274—26th (Punjab) Regiment of Infantry—

Subadar Iakhmir Singh Bahadur to be Major. Jemadar Nur Ahmad to be Subadar. Color Havildar Sherbazar to be Jemadar. Abdullah Khan Sardar Bahadur transferred to the pension establishment with effect from 6th January, 1890

No 275—33rd Regiment of Bengal Infantry—

Subadar Mir Bakir Ali to be Subadar. Jai Suraj Bakshi Singh transferred to the pension establishment with effect from 1st August 1888

PUNJAB FRONTIER FORCE

No 276—2nd Sikh Infantry—

Jemadar Muhammad Khan to be Subadar. Havildar Ata Muhammad to be Jemadar. Karam Ali transferred to the pension establishment with effect from the 1st January 1890

RETIREMENTS

No 277—Surgeon General Sir Be Simpson M D, K C I E Bengal is permitted to retire from the service with effect from 1st March, 1890, subject to Her Majesty's approval

No 278—Brigade Surgeon Charles Fr Oldham, Bengal, is permitted to retire from the service with effect from 1st March, 1890, subject to Her Majesty's approval

service, with effect from the 28th February 1890, subject to Her Majesty's approval

No 279—Second grade Senior Apothecary Thomas Frederick Matthews, Bengal, is permitted to retire from the service

VOLUNTEER CORPS

APPOINTMENTS

No 280—*Calcutta Naval Volunteers*—

The second Christian name of Second Lieutenant Collingwood is Cuthbert and not as notified in G G O No 35 of 1890

No 281—*East Indian Railway Volunteer Rifle Corps*—

Doctor Eli Crossley Tithrington Sutcliffe to be Honorary Surgeon

No 282—*Hyderabad Volunteer Rifle Corps*—

Mr Walter Daniel Boardman to be Captain *vice* Pile, resigned

RETIREMENTS

No. 283—*East Indian Railway Volunteer Rifle Corps*—

Major Charles Henry Denham resigns his

commission and is granted, on retirement, the honorary rank of Lieutenant Colonel, with permission to wear the uniform of the Corps

MARINE DEPARTMENT

APPOINTMENTS

No 13—Mr Francis Place Storekeeper Her Majesty's Dockyard, Bombay to officiate as Examiner of Marine Accounts Bombay during the absence on furlough of Mr C E Falmer (late Royal Navy)

RETIREMENTS

No 14—Mr C McLaggan Chief Engineer Indian Marine is transferred to the Retired List, with effect from the 24th February, 1890

No 15—Mr R Wood Chief Engineer, Indian Marine has been permitted by the Secretary of State to retire from the service with effect from the 8th April 1890

I H H COLLEN,

Secretary to the Government of India

MILITARY DEPARTMENT

NOTIFICATION

Calcutta the 21st March 1890

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1803 it is notified that report of the death of the under mentioned Commissioned Officer, on the date specified was received in the Military Department between the 15th and the 21st March 1890 —

Corps	Rank and Name	Date of Decease	Place of Decease	Testate or Intestate	REMARKS
Bengal Staff Corps (1st Bengal Cavalry)	Lieutenant A FitzGibbon	11th March 1890	Saugor		

Statement of Deposits on account of Estates between the 15th and the 21st March 1890

On whose account	Rank	Corps	Date of Decease	Testate or Intestate	Total unclaimed amount deposited	Amount paid in India	Date to which liability is due
Harry Victor L Ls Strange (a)	Lieutenant	1st Battalion East Surrey Regiment	21st Nov 1889	No will found	Rs 446 11 5		5th May 1890
Edward Stopford Nixon (b)	Lieutenant	1st Battalion Rifle Brigade	7th Oct 1889	No will found	97 8 4		Ditto
Charles Washington Shirley Deakin	Surgeon Major	Indian Medical Service (attached to 34th Pioneers)	17th Nov 1889	Will left	49 1 3		

(a) Next of kin—
Father—Captain C. L. Strange
Downpatrick Ireland

(b) Next of kin—
Mother—Mrs Nixon
Address—Kanelagh Road Winchester England

E H H COLLEN

Secretary to the Government of India

PUBLIC WORKS DEPARTMENT

NOTIFICATIONS

Calcutta, the 17th March, 1890

No 133—Mr F W Dangerfield Executive Engineer, 1st grade sub *pro tem* and Deputy Agent and Chief Engineer, Indian Midland Railway is granted furlough for eight months under Article 371 of the Civil Service Regulations, with effect from 1st April 1890 or such subsequent date as he may avail himself of it

The 18th March 1890

No 134—The services of Colonel C H Luard, R L Chief Engineer 1st class, and Consulting Engineer to the Government of India for Railways Calcutta are placed at the disposal of the Military Department, with effect from the 17th December, 1889

The 19th March 1890

No 135—Mr W H King, Executive Engi

neer, 1st grade sub *pro tem*, Bengal, is appointed to officiate as a Superintending Engineer during the absence on privilege leave Major A D McArthur, R E, or until further orders

The 20th March, 1890

No 136—ADDENDUM—In the schedule appended to Public Works Department Resolution No 35, G dated the 8th February, 1890, published under Public Works Department Notification No 77 dated the 13th February regarding the transfer of certain Divisions Sub Divisions to the charge of the Inspector General of Military Works under the Madras after the word 'Madras' add Thomas Mount

No 137—Lieutenant Colonel A G Be R L Officiating Accountant General, P Works Department, and Officiating Deputy Secretary to the Government of India in the P Works Department is confirmed in these pointments with effect from the 19th February last *vice* Colonel A J Filgate R E, resigns

The 21st March, 1890

No 138—The Governor General in Council is pleased to order the following promotions reversions of Executive and Assistant Engineers attached to State railways with effect from dates specified—

NAMES	From	1	Nature of position	With effect
Chiodetti A T	Assistant Engineer 2nd grade	Assistant Engineer 1st grade	1st Permanent	1889, November
Killick C S	Executive Engineer 4th grade temporary rank	Assistant Engineer 1st grade	1st	November
Faulkner E T	Assistant Engineer 1st grade	Executive Engineer 4th grade	4th Temporary	November
Burn Murdoch Captain J R E	Executive Engineer 3rd grade	Executive Engineer 2nd grade	2nd Sub <i>pro tem</i>	November
Bowley A	Assistant Engineer 1st grade	Executive Engineer 4th grade	4th Temporary	December
Montresor C E C	Assistant Engineer 1st grade	Executive Engineer 4th grade	4th Temporary	December
Shedlock O J	Executive Engineer 4th grade sub <i>pro tem</i>	Executive Engineer 3rd grade	3rd Sub <i>pro tem</i>	December
Anderson J A	Executive Engineer 1st grade sub <i>pro tem</i>	Executive Engineer 1st grade	1st Permanent	1890, January
Burn Murdoch Captain J R E	Executive Engineer 2nd grade sub <i>pro tem</i>	Executive Engineer 3rd grade	3rd	January
Shedlock O J	Executive Engineer 3rd grade sub <i>pro tem</i>	Executive Engineer 4th grade sub <i>pro tem</i>	4th	January
Morse A	Executive Engineer 4th grade sub <i>pro tem</i>	Executive Engineer 4th grade temporary rank	4th	January
Phillips H	Executive Engineer 4th grade temporary rank	Assistant Engineer 1st grade	1st	January
Morris D	Executive Engineer 3rd grade	Executive Engineer 2nd grade	2nd Permanent	February
Michell W	Executive Engineer 3rd grade sub <i>pro tem</i>	Executive Engineer 3rd grade	3rd Permanent	February
Shedlock O J	Executive Engineer 4th grade sub <i>pro tem</i>	Executive Engineer 2nd grade	2nd Sub <i>pro tem</i>	February
Morse A	Executive Engineer 4th grade temporary rank	Executive Engineer 4th grade	4th Sub <i>pro tem</i>	February
Reilly F	Assistant Engineer 1st grade	Executive Engineer 4th grade	4th Permanent	February
Rose Lieutenant C S R L	Assistant Engineer 2nd grade	Assistant Engineer 1st grade	1st Permanent	February
Campbell R L	Executive Engineer 4th grade	Executive Engineer 3rd grade	3rd Sub <i>pro tem</i>	February
Shedlock O J	Executive Engineer 3rd grade sub <i>pro tem</i>	Executive Engineer 4th grade sub <i>pro tem</i>	4th	February

No 130—The Governor-General in Council is pleased to order the following promotions and reversions of Executive and Assistant Engineers attached to the several Local Administrations, with effect from the dates specified —

NAMES	From	To	Nature of promotion	With effect from
Rees, J C	Executive Engineer 2nd grade sub <i>pro tem</i>	Executive Engineer 2nd grade	Permanent	1889 November 21
Leslie M	Executive Engineer 3rd grade	Executive Engineer 2nd grade	Sub <i>pro tem</i>	November 21
Gilbert C F	Executive Engineer 3rd grade sub <i>pro tem</i>	Executive Engineer 3rd grade	Permanent	November 21
Wallace J	Executive Engineer 4th grade	Executive Engineer 3rd grade	Sub <i>pro tem</i>	November 21
Smith F St G M	Executive Engineer 4th grade sub <i>pro tem</i>	Executive Engineer 4th grade	Permanent	November 21
Stanley E G	Assistant Engineer 2nd grade	Assistant Engineer 1st grade	Permanent	November 21
Tickell R H	Executive Engineer 4th grade temporary rank	Assistant Engineer 1st grade		December 12
Clark C C S	Executive Engineer 4th grade temporary rank	Assistant Engineer 1st grade		December 14
James H W	Executive Engineer 4th grade temporary rank	Assistant Engineer 1st grade		December 24
Bowden H J A	Assistant Engineer 1st grade	Executive Engineer 4th grade	Temporary	December 2
Fox W R	Executive Engineer 4th grade temporary rank	Assistant Engineer 1st grade		December 28
Thomson R J B	Executive Engineer 2nd grade	Executive Engineer 1st grade	Permanent	1890 January 3
Bailey R J	Executive Engineer 2nd grade sub <i>pro tem</i>	Executive Engineer 2nd grade	Permanent	February 1
St Clair Honourable I M	Executive Engineer 3rd grade	Executive Engineer 2nd grade	Sub <i>pro tem</i>	February 1
White G G	Executive Engineer 4th grade	Executive Engineer 3rd grade	Permanent	February 1
Scott F W M	Executive Engineer 4th grade sub <i>pro tem</i>	Executive Engineer 4th grade	Permanent	February 1
Fox W R	Assistant Engineer 1st grade	Executive Engineer 4th grade	Temporary	February 1
Housden C F	Executive Engineer 3rd grade sub <i>pro tem</i>	Executive Engineer 3rd grade	Permanent	February 1

No 140—Lieutenant W J McElhinny R E, Assistant Engineer 2nd grade Mohal Serai Howrah Railway Survey officiated as an Executive Engineer during the absence of Mr D F Hogarth on deputation

TELEGRAPH

The 15th March 1890

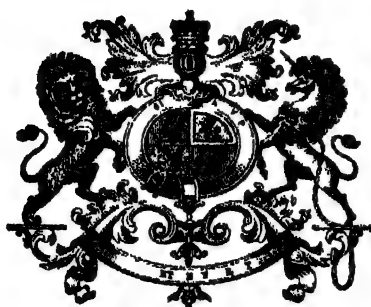
No 131—The Governor General in Council is pleased to notify that Mr F T B Daniell Superintendent in the Persian Section of the Indo European Telegraph Department officiated as Director of that section from the 1st October 1889 to the 28th November 1889 during the absence on privilege leave of Major H L Well R E

No 132—Mr W B McVilvie Assistant Superintendent class V 1st grade Indian Telegraph Department is promoted to Superintendent class IV 3rd grade temporary with effect from the 4th March 1890 and until further orders

K C B PFMBERTON Colonel R E

Secretary to the Government of India





The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 22 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART II

Notifications by High Court Comptroller General &c

GAZETTE OF INDIA

NOTICE

The 12th October, 1889

From the 9th November next, till further notice the complete *Gazette of India* will be published at Calcutta. After the 2nd November all Notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Rised rates from 1st January 1887		P	s	d
Subscription for <i>Gazette</i> and Supplement		15	0	0
Postage		5	8	0
Subscription for Parts I II and III or any of them		6	0	0
Postage		2	8	0
Subscription for Parts IV V and VI or any of them		4	0	0
Postage		2	8	0
Subscription for Supplement only		5	0	0
Postage		5	0	0
Subscription for Supplement and Part VI		6	0	0
Postage		5	0	0
For a single copy of the <i>Gazette</i> and Supplement 8 as				
For a single copy of Parts I II and III or IV V and VI or Supplement 4 as				
Postage on single copies varies according to weight				

Rules and Notifications issued under Legislative Acts and having the force of law may be obtained separately at per page 2 pice

By order of Government all subscriptions must be paid in advance

Applications for the supply of the *Gazette* on the public service should be addressed to the Home Department

Complaints regarding non receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due

Attention is invited to the Circular Memo of the Government of India Home Department of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P M on Friday afternoon and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*

Matter intended for publication in the Supplement should reach the Press not later than Thursday

E J DEAN,
Publisher *Gazette of India*

HIGH COURT—ORIGINAL SIDE

RULES FOR THE ADMISSION OF ADVOCATES

It is ordered that the Rule for the admission of Advocates dated the 1st of July 1874 be and they are hereby repealed and that in lieu thereof the following Rules be read and passed as the Rules and Orders of the High Court of Judicature at Fort William in Bengal to take effect from the 1st day of March, 1890

Any person who is entitled to practise as a Barrister in England or Ireland or as an Advocate in the principal Courts of Scotland who is of good character and who intends to practise in this Court may be admitted as an Advocate of this Court

2 The mode of applying to be admitted as an Advocate of this Court shall be by letter stating the date on which the applicant was

alled to the bar, and that it is his intention to practise in this Court. The Letter and documents to be left with the Registrar of this Court in its Original Jurisdiction, together with—

- (1) A certificate showing that he is entitled to practise as a Barrister in England or Ireland, or as an Advocate in the principal Courts of Scotland
- (2) Testimonials to character

And to be circulated by him to the Judges. 3 The Registrar shall circulate the letter, with the other documents to be left with him, to the Chief Justice and Puisne Judges

4 Every person on being admitted and enrolled as an Advocate of this Court may without the payment of any fee besides the admission fee obtain a certificate of admission under the signature of the Registrar and the seal of the Court

5 Any Advocate of this Court may on the payment of a fee of Rs 5 (to be paid by means of Court fees Stamps), obtain a certificate under the signature of the Registrar and the seal of the Court, that his name is borne on the roll of Advocates of this Court

6 The Registrar of this Court on its Original Side shall have the custody and care of the rolls or books wherein persons are enrolled as Advocates and shall enrol the name of every person who shall be admitted an Advocate with the date of his admission in alphabetical order in a roll or book to be kept by him for that purpose to which roll or book all persons shall have free access without fee or reward

W COMER PLTHLRAM
H I PRINSEP
A WILSON
L R TOTIFNIAM
J F NORKIS
JONES Q PIGOT
J OKINIAIY
W MACHEKSON
E J TRFVELYAN
C M GHOSH
H BLVERLEY
GOOROODOSS BONNERJEE
AMEER ALI

BANK OF BENGAL

NOTICE

Calcutta the 17th March, 1890

Mr W D Cruickshank Secretary and Treasurer having been granted leave to Europe the Directors have appointed Mr W Westland Deputy Secretary, to officiate as Secretary and Treasurer from this date

By Order of the Directors,
W D CRUICKSHANK,
Secretary & Treasurer

The Directors have made the following changes in the Bank's Establishment —

Mr A M Lindsay Agent Rangoon, has appointed to officiate as Deputy Secretary Mr W Huntley to be Acting Agent at Rangoon, *vice* Mr A M Lindsay
Mr H K Gordon, Accountant of Rangoon Branch, to be Acting Agent at Moulmein, *vice* Mr Huntley
Mr R L Ker, Agent of Lahore Branch, Acting Agent at Delhi, until further order
Mr D F Burne on his return from leave be Acting Agent at Lahore
Mr W F Hildreth Accountant of Hyderabad Branch to be Acting Accountant Bombay Agency

W WESTLAND
Offg Secretary & Treasurer

AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN, PUBLIC WORKS DEPARTMENT

NOTIFICATION

The 10th March 1890

No 1—Mr A E Rose Assistant Engineer 1st grade temporarily attached to the Public Irrigation Division Baluchistan passed the departmental Standard Examination in Hindu on the 8th March 1890

J F GARWOOD Major R L
Joint Secy to the Genl & Agent
in Baluchistan I W

AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA

NOTIFICATION

Indore Revised Nov the 14th March 1890

No 1111—Sahibzada Mahomed Wahidudin Attached to the Governor General's Agent for Central India is granted privilege leave two months and eleven days with effect 1st February, 1890

By Order

A MARTINDALE,
First Asst Agent to the Govt Genl
for Central India

AGENT TO THE GOVERNOR-GENERAL RAJPUTANA.

NOTIFICATIONS

Abu, the 14th March 1890

No 1049 G—Second class Hospital Assistant Mohun Lal returned on the forenoon of 25th February 1890, from the leave granted in this Office Notification, No 10 G, date January, 1890, and 3rd class Hospital Assistant Abdool Hamid reverted to the Reserve List Hospital Assistants on the Native States serve List

No 1050-G—First class Hospital Assistant Emamuddin, attached to the Northern India Salt Revenue Dispensary at Didwana was granted two months and fifteen days privilege leave, from the forenoon of the 26th January, 1890 and 3rd class Hospital Assistant Parmarind of Native States Reserve List, was appointed to officiate for him

No 1051 G—Second class Hospital Assistant Mahomed Mussa attached to the Charitable Dispensary at Abu Road was granted one month and fifteen days privilege leave, from the afternoon of the 21st February 1890, and 3rd class Hospital Assistant Runchhodlall Viswanath of the Native States Reserve List was appointed to act for him

No 1053 G—First class Hospital Assistant Guru Charan Lusker attached to the Raj Dispensary at Ulwar, performed the duties of Agency Surgeon Ulwar in addition to his own duties from the afternoon of the 3rd February to the afternoon of the 2nd March 1890

The 17th March 1890

No 1102 G—Captain F R Penrose B O S C, 2nd in Command Meywar Bhil Corps and 2nd Assistant Resident Meywar is granted 35 days privilege leave with effect from 7th March 1890

By Order

E A FRASER Major

First Asst Agent to the Govt Genl
Rajputana

NORTHERN INDIA SALT REVENUE DEPARTMENT

NOTIFICATIONS

Agra the 10th March 1890

No 51—The unexpired portion of the three months special leave on private private affairs under Article 348 Section III Chapter XIII of the Civil Service Regulations granted in Order No 29 dated 30th January 1890 to Mr A K Shaw Assistant Commissioner Didwana Division viz one month and twenty two days is hereby cancelled

No 52—The following promotions are made with effect from the 24th February 1890 in succession to Mr A R Shaw, Assistant Commissioner Didwana Division who has left the service—

Mr J Bolster, Superintendent 1st grade Mayo Mines Punjab Mines Division at present Officiating Assistant Commissioner, Punjab Mines Division to be Assistant Commissioner Punjab Mines Division

* * * * *

No 56—Mr C H Halford Superintendent 1st grade Cawnpore Circle Upper Division Internal Branch is appointed to officiate as Assistant Commissioner, until further orders and is posted to the Pachbudra Division

A D CARIY

Commissioner N I Salt Revenue

DIRECTOR-GENERAL OF RAILWAYS

NOTIFICATIONS

Calcutta the 17th March, 1890

No 9—Mr H L Butcher Assistant Engineer 1st grade has been granted by Her Majesty's Secretary of State for India a further extension of extraordinary leave without pay for six months on medical certificate in addition to that notified in Director General of Railways Notification No 29 of 18th October 1889

No 10—Mr G S E Rice, Assistant Traffic Superintendent class III grade 3 passed the Departmental Standard Examination in Hindustani as laid down in Public Works Department Code Volume I Chapter II paragraph 14, on the 1st March, 1890

L CONWAY GORDON,
Director General

Report of a Deserter from the 20th Battery Southern Division Royal Artillery, dated at Calcutta this 15th day of March 1890

Number	Rank and Name	At what place enlisted
No 49418	Cunner	Shrewsbury
Robert James		
Age—32 years 6 months		Parish and County in which born—Church Stoke
Size—5 feet 8 inches		Montgomery
Colour of—		
Complexion fresh	Hair	Marks—None
brown	Eyes grey	Trade—Croom
Date of Desertion—10th		Coat or Jacket—
March 1890		Waistcoat—
Place of Desertion—10th		Braces—
William Calcutta		Trowsers—
Date of Enlistment—10th		Remarks—
June 1885		Under 25 years service

H G F SIDDONS Major R A
Comdg 20th Bty Southn Divn R A

Statement of Silver Balance in the Calcutta Mint for the week ending 19th March, 1890

	Rs	P	A
Value of silver held in the Mint on account of the Currency Department at the 12th March 1890	18	4	794
Value of silver received by the Mint on the same date	3	39	34
Value of silver received by the Mint on the week ending 19th March 1890	3	13	610
Value of silver received by the Mint on the week ending 19th March 1890	8	55	
Balance in the evening of the 19th March 1890	23	37	082
The Balance of silver—			
Silver held in account of the Currency Department	2	24	749
Do ditto Government	2	12	933
There is in addition awaiting assay—			
Bullion belonging to Private Individual	23	16	050
Do ditto Government	—	—	—
	2	16	050

A W BAIRD Lieut Colonel R A
Master of the Mint

CALCUTTA MINT
The 20th March 1890

Statement of Government Promissory Notes enforced for payment of Interest in London under deduction of amount retransferred to India, and outstanding in the Books of the Bank of Bengal on the 15th March, 1890

PARTICULARS	4 PER CENT LOAN				4½ PER CENT LOAN				To SUPPLEMENT LOAN OF 1879 SEVEN PER CENT PORTION	SPER CENT LOAN OF 1886-87	GRAND TOTAL
	31 st T ^o S ^t	Of 1888-89	Of 1889-90	Of 1890-91	Of 1888-89	Of 1889-90	Of 1890-91	Of 1891-92			
Balance of 28th February 1890	54,700	11,20,387	25,32,900	2,44,10,000	1,05,87,800	3,93,63,600			1,33,800	32,200	21,61,13,587
— Amount of 4½ per cent 78 Notes transferred to 4½ cent 1879 Stock in Lon											
—											
Amount enforced at Madras between 1st and 15th March 1890				1,000		2,000	3,000				1,63,000
Amount enforced at Bombay between 1st and 15th March, 1890				24,500	9,000	25,500	71,500	3,000			3,500
Amount enforced at Calcutta between 1st and 15th March 1890			1,500	1,66,400	5,000	12,49,300	14,4,900	2,700			74,500
—											
Amount written off in the London Registers	1,700	11,20,387	25,34,400	2,46,02,800	1,06,01,800	4,06,40,400	9,94,47,400	71,50,500	1,33,800	32,200	21,78,40,187
—				54,800	2,65,900	3,11,200	12,05,600	1,63,000			16,13,700
Balance on 15th March 1890	54,700	11,20,387	25,34,400	2,40,50,000	1,03,35,900	4,03,29,200	9,81,81,887	69,87,500	1,33,800	32,200	21,62,26,487

N 1—F m 9th J 807 t 3th J 800 ac d m l d 6 8y ath extra t r e d t m l d 5 379 lakhs
 6 h J 990 t t J 89
 t F b t 5th F b
 " 10th t 8th
 " t Mar t 5th Ma.
 — 3 lakhs 5409
 5409 lakhs

ORDERS BY THE VICE CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY

1 The M A and the Premchand Roychand Studentship Examinations of 1890 will commence on the 3rd November instead of on the 11th as previously announced

2 The Bengali Entrance Course prescribed for 1891 has been prescribed for 1892 also omitting the article *Mānava tattw* pp 23—28

3 The following additions and alterations in the Regulations of the University having been sanctioned by the Senate and approved by His Excellency the Governor General in Council are published for general information —

Rules for the Constitution and Duties of the Boards of Studies

1 There shall be Boards of Studies for the following department of Studies

(1) English (2) Greek Latin French, and German (3) Sanskrit and Sanskritic languages (4) Arabic Persian and Urdu (5) Mathematics (6) Experimental and Mathematical Physics (7) Chemistry (8) Biology and Geology (9) Mental and Moral Science (10) History Political Economy, and Geography

2 No Board shall consist of fewer than six or more than sixteen members

3 The members of the respective Boards shall be appointed by the Faculty of Arts from among their own members shall severally hold office for five years from the date of appointment and shall be eligible for re-appointment

Any member who does not attend any meeting of a Board for two years consecutively shall be considered to have vacated his seat at that Board

4 Each Board shall elect its own President Every meeting of a Board shall be convened by its President or in his absence, by the Senior Fellow belonging to that Board Three members shall constitute a quorum The President of a Board shall convene a special meeting of the Board on the requisition of three or more members of the Board

5 The duties of the Boards shall be to recommend the text books required from year to year to recommend the courses of study in their respective departments to advise the Syndicate on all matters regarding the appointment of Examiners in their respective departments that may be referred to them by the Syndicate and to consider and report on all other matters referred to them by the Syndicate the Faculty of Arts, or the Senate

6 No member shall be elected to more than four Boards

7 All meetings of the Boards shall be convened through the Registrar who shall keep a record of the proceedings of the meetings

Under para VIII of the Act of Incorporation these Rules have been adopted as Bye Laws of the University

4 The words "and that I know nothing against his moral character" have been inserted—

(a) After the word 'Law' in the certificate

appended to the application form for the B L examination

(b) After the word "Medicine" in the certificate appended to the application forms for the Preliminary Scientific (L M S and M B) First L M S, First M B and Second M B examination

(c) After the word 'Surgery' in the certificate appended to the application form for the Second L M S examination

(d) After the word 'Engineering' in the certificates appended to the application forms for the L E and B E examinations

CHARLES H TAWNEY

Registrar

SENATE HOUSE

The 13th March 1890

SURGEON GENERAL WITH THE GOVERNMENT OF INDIA

NOTIFICATIONS

Simla the 26th February 1890

No 2—Third grade Assistant Surgeon Bholanath, of the Punjab Provincial Establishment is permitted to resign the service

The 5th March 1890

No 3—The services of Assistant Surgeon Hah Bahksh of the Imperial Establishment have been placed at the disposal of the Agent to the Governor General in Baluchistan for employment at Khelat

A BARCLAY MB

for Surgeon General with the Govt of India

CURRENCY NOTES

The following Currency Note is stated to have been destroyed and payment of its value has been claimed by the person whose name is placed against the number any other person claiming a right to it is warned to communicate at once with the under signed —

Calcutta Circle

NO	NAME	FOR	RESTR	YFD	NAME OF C
1887					
W278	K 1—48,28				Bhah Mah Agnt of H Hos M f m d l an Sah b Leath Merchant Bhusav I

H KENI

Asst Compt U C n l
in ch ge Paper C rescy

CALCUTTA

The 20th March 1890

Statement of the Affairs of the Bank of Bengal for the week ending 18th March, 189

LIABILITIES			R	a	p	ASSETS			R
Capital paid up			2	00	00 000	0	0	Government Securities	13 33 335
								Other authorised Investments	59 05 106
Reserve Fund			58	00	000	0	0	Loans on Government and other authorised Securities	1 94 30 052
Public Deposits at Head Office	R	a p }	9	33	731	15	3	Accounts of Credit on Government and other authorised Securities	1 20 88 863
								Bills discounted and purchased	1 83 18 935
								Balance with other Banks	7 21 106
Public Deposits at Branches								Bullion	6 053
								Dead Stock	12 09 997
								Stamps	13 405
								Sundries	3 01 286
									<hr/>
Other Deposits at Head Office and Branches			2	95	674	10	2	Cash and Cur rency Notes at Head Office	5 93 28 201
Bank Post Bills &c			4	99	523	8	2		
								Cash and Cur rency Notes at Branches	64 32 947 9 9 } 1 47 72 144
Sundries			8	59	981	0	4		
									<hr/>
	RUPEES		7	41	00 345	15	2	RUPEES	7 41 00 345

BANK OF BENGAL
Calcutta the 20th March 1890

F I L E W I S
Offg Chf Acco tant
 Rate for Demand Loans 11 per ce t
 Percentage 30 5

By Order of the Directors
W. WESILAND
Off. Secretary & Treas.

POST OFFICE

NOTIFICATIONS

Unclaimed Letters
 h 11 n th Cal 11 Go al P t Office
 18th Ma h 1860

Dame S	Red Mr (Wol	Secretary Digb st
Gld l: h & G	chant)	Ab nibly
Pre J S	Richard J	

Letter

Baldwin W H	Hgg s C	Payne L H
Berkely C M	Il r s M	I l Mrs
Bernalcom F	H w a l Dr B	I l d p Mrs C
Biss A H	H phres Mrs H	Platt Mrs S K
Brown W	Hunt H C	Potter Cunt J
B w n A D	Jack o I	Powell I
Bu n tt Mrs	J ha s O C	Prentis Mis
Carbery Lady	K n a d F	Ran urt l de M
Cayley H	kob s J D	R k n Byrne
Ch rmeta t M	Lael R	R n i k F B M
Close Henry	La l E C	Rob rtw John
Cooper W	La g J O	R b nson C
Dakha B F	Las l l Hon H	R dno W H
D glas C I H	G A	R s c t n Ott
Dak fo d A	Lughton F	R skell K l a d
Dyiond G F	L n t C F	Ro s J D
Ellott K	l y l mas	R b l h i l C
Elmo e John S	l s W	Rus ell D rald
Fergusson J H &	Lo D James	Ritt D C H
C	Mack J	S I
Fo bes Jan	Mal A	S i f W
Forshaw H	Math w F	S e t r J
Fraser Miss Flo	M th s J R	St n n John
Francis A M	Ma well Str J S	Shworth F k
Frantz Madam	M i J J	Taylor C S
Gantzian Charles	Maye W H	Thor ns n D
G f d H J	M A i o M	Th s Captain
Gill tt Capt T F	McNai M s	W A
Glover W F	Mc s ith D	U l l l F
Green W W	Me s s Mrs C	Ute Johan
Guillet E	M n i s C	Walt An l st
Hamilton C J	Morgan M s R	Walte F
Hamilt n J R	Mo head I	Warry W
Han look J G	Nevby C R A	Weathe els Harry
Ha dy M s M	O Mealy Capt	Wilmer M
Hay G l ne	D Ouly	
H wett F J		

Registered Letter

Chod tt A	Hertzcl F	Marsland W
Da is W N	La na l C B	Kolert Falstene
Guessp Celestin	MacL od D J	Kertiss

Uncle m i Letters he l t i th Ba a h b e P t Off
the 17th March 1860

Browne R J	Fe L i l f	Rodriguez A H on
Buckner J W	El cl l	A L
Caulter A	Hu l l A	Thompson Mrs
Charles Caddrine	He d on W	James
DeCrews J C M	James, C W	Tok Mrs care of
Edwards, Rice W	Kemp G L	Col nel Ioke
Faulkner G H		

The 22nd March 1890

SEA AND FOREIGN MAILS

Malisfo	Date of month at Calcutta	Route b d pat
Egypt F t A C t	189	
Colum ti gl U t K b	5th Mar	Per P & f m H
Ditto (Ho k Post a f iatt F a k t t)	24th	Ditto
Ceylon Strait Scitl ients Ne t t l a d s l d l l Han k k (Sia) l l l l l l l a ds China d J p n	24th	Ditto
Austalia N w Z lania d Ta n a	4th	Ditto
Madras and Col n b c	2nd Apl	Per P & Nepau
Straits China nd Jap n	22nd Mar	Per Kutsar
Ra g n a d M l e n	25th	Per Chanda
Ditto ditto	8th	Per Pachun
Akyal Kyaui l l u Sa doway a l R g	26th	Per Madra
Za r b a and M mbassa	2nd Apl	Per Ma tur
Ad la l M lbou te Sydn y ind B sbat	nd	Per Nerbu

NB—The last box for Ireland articles (including art Burma and Port Blair and for Ceylon by land route) cleared for the last time for articles without the late fee a precisely after which hour inland letters and papers shipped and bearing an extra postage stamp of half anna received up to 7.30 P.M.

On the day of despatch of the Mail for Europe the fee for Foreign articles will be cleared for the last time for without the late fee at 8 30 P M and late letter and papers received up to 9 P M On other days the letter-box for articles will be cleared for the last time for articles with late fee at 7 P M and Foreign letters and papers fully bearing an extra stamp of 4 annas will be received up to 7 for despatch by any Foreign Mails despatched the same day

E HURION
Presidency Postmaster Calcutta

E HUTTON
Presidency Postmaster, Calcutta

SURVEY OF INDIA DEPARTMENT PUBLICATIONS FOR SALE

Metric Weights and Measures and other Tables price Rs-8 obtainable at the Surveyor General's Office No 13 Wood Street Calcutta

Descriptive Catalogue of Instruments available at the Mathematical Instrument Office No 13 Wood Street Calcutta price Rs 2

Tide Tables for the Indian Ports for the year 1890 (also January 1891) —

Part I Western Ports *vis* — Aden Kurrachee Okha Point and Bayt Harbour (mouth of Gulf of Cutch) Kathiawadar Bhavnagar Bombay Mormugao (Goa) Karwar Bypore Cochin Tuticorin Galle and Colombo (Ceylon) and Paumben Pass (Island of Rameswarum) Price Rs 2

Part II Eastern and Burma Port *vis* — Negapatam Madras Cocanada Vizagapatam Diase-Point Dablat (Sugar Island) Diamond Harbour Kidderpore (Calcutta) Chittagong Alyab Elephant Point Rangoon Amherst Moulmein and Port Blair Price Rs 2

Aden pamphlet Price As 8

Kurrachee pamphlet 8

Ditto Sheet 8

Okha Kathiawadar and Bhavnagar pamphlet Rs 1

Bombay pamphlet As 8

Ditto Sheet 8

Mormugao and Karwar pamphlet 12

Tuticorin Galle Colombo and Paumben Pass pamphlet Rs 1

Madras pamphlet As 8

Ditto Sheet 8

Hooghly River Sheet Rs 1

Chittagong pamphlet As 8

Rangoon River pamphlet 12

Ditto Sheet 12

Moulmein River pamphlet 12

Port Blair pamphlet 8

These can be purchased either directly from the Office of the Indal and Levelling Party Survey of India Poona or from the following Agents —

Messrs Thacker Spink and Company Calcutta Messrs Thacker and Company Bombay the Manager, *Tins of India* Bombay the Port Officers at Moulmein Chittagong Diase-Point, Cocanada Madras Negapatam Paumben Tuticorin Colombo Galle Cochin Calicut Mangalore and Aden the Vice-Chairman Port Commissioners Rangoon and the Chairman Port Trust Kurrachee

M W ROGLERS *Lieut Col RE*

*Assistant Surveyor General
In charge Surveyor General's Office*

GOVERNMENT CINCHONA FEBRIFUGE

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes and by any one taking *twenty pounds* at a time from the Superintendent, Botanical Garden Calcutta, *for cash only* at the following rates—per four ounce tin, Rs 14 per eight ounce tin, Rs 24 per pound tin Rs 44. The general public can be supplied by the Superintendent Botanical Garden, *for cash only* at the under noted rates—per four-ounce tin Rs 14 per eight ounce tin, Rs 24 per pound tin, Rs 44. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates

گورنمنٹ سینکونا فیری فوج

یہ دوا کوبہاویوں کا عمدہ بدلہ ہے اور کلکتہ کے نوٹانک کارکن یہی قسمی نام کے سوپرینٹنڈنٹ صاحب سے ہوا ایک مگر سرکاری واسطے سرکاری کام اور حالت کے اور جو کوئی ایک صفحہ بیس پوند خرید کرے والا ہر وہ بعد خرید کرے کی شرط پر دیکھنے کے لئے ہوتے ہیں یہ دوا خرید کر سکتا ہے یہی — چار اونس کے تین کے تین دوہی چودہ آئے ادھہ اونس کے تین کے ساتھ دوہی چار آئے ایک پوند کے اس کے چودہ دوہی

اور موام الناس نوٹانک کارکن یہی قسمی نام سوپرینٹنڈنٹ صاحب سے یہی دوا دیکھنے کے لئے ہوتے ہیں یہی — چار اونس کے تین کے تین دوہی چودہ آئے، اٹھہ اونس کے تین کے تین دوہی چار آئے ایک پوند کے تین کے ساتھ دوہی آٹھ آئے

یہ دوا کلکتہ کے تین کے تین دوہی اور دہی دوا حاملوں سے کہی ہے ماسوائے صحت مددوہی والا نے معقول ذیادہ اونس تین کے چار آئے اور آٹھ اونس کے اس کے آٹھ آئے اور ایک پوند کے تین کے ساتھ آٹھ آئے

METEOROLOGICAL PUBLICATIONS FOR SALE

At the Meteorological Office No 5 Russell Street also at Messrs Thacker Spink & Co at the prices specified below —

Report on the Meteorology of India in 1875 4to 89 pages text 297 pag tables 144 Rs 5

Report on the Meteorology of India in 1876 4to 97 pages text 334 pag tables 144 Rs 5

Report on the Meteorology of India in 1877 4to 193 pages text 371 pag table 144 Rs 5

Report on the Meteorology of India in 1882 4to 152 pages text 275 pag tables 144 Rs 5

Report on the Meteorology of India in 1883 4to 150 pages text 305 pag table 144 Rs 5

Report on the Meteorology of India in 1884 4to 153 pages text 31 pag table 144 Rs 5

Report on the Meteorology of India in 1885 4to 202 pages text 355 pag table 144 Rs 5

Report on the Meteorology of India in 1886 4to 228 pages text 32 pag tables 144 Rs 5

Indian Meteorological Memoirs Vol I Part I 4to 118 pages 9 plates Rs 5

Indian Meteorological Memoirs Vol I Part II 4to 63 pages 4 plates Rs 3

Indian Meteorological Memoirs Vol I Part III 4to 86 pages 2 plates Rs 8

Indian Meteorological Memoirs Vol I Part IV 4to 92 pages 3 plates Rs 8

Indian Meteorological Memoirs Vol I Part V 4to 57 pages 1 plates Rs 5

Indian Meteorological Memoirs Vol I Part VI 4to 62 pages Rs 5

Indian Meteorological Memoirs Vol II Part I 4to 75 pages 9 plates Rs 5

Indian Meteorological Memoirs Vol II Part II 4to 99 pages 9 plates Rs 8

Indian Meteorological Memoirs Vol II Part III 4to 68 pages 3 plates Rs 5

Indian Meteorological Memoirs Vol II Part IV 4to 832 pages 7 plates Rs 1

Indian Meteorological Memoirs Vol II Part V 4to 20 pages 1 plates Rs 1

Indian Meteorological Memoirs Vol II complete 11 clth Rs 1

Indian Meteorological Memoirs Vol III Part I 4to 116 pages 7 plates Rs 2

Indian Meteorological Memoirs Vol III Part II 4to 138 pages 12 plates Rs 2

Indian Meteorological Memoirs Vol III Part III 4to 16 pages text 353 pages tables Rs 4

Indian Meteorological Memoirs Vol IV Part I 4to 57 pages 4 plates Rs 8

Indian Meteorological Memoirs Vol IV Part II 4to 80 pages 4 plates Rs 2

- Indian Meteorological Memoirs Vol IV, Part III** 4to 24 pages 2 plates R 8
- Indian Meteorological Memoirs, Vol IV Part IV** 4to 97 pages, 14 plates R 3
- Cyclone Memoirs Part I** demy 43 pages 6 plates R 1
- Report on the Vizagapatam and Backergunge Cyclones October 1876** 4to 87 pages 4 plates R 2
- Report on the Madras Cyclone of May 1877** 4to 11 pages text 97 pages tables 5 plates R 2-8
- Rainfall Chart of India** showing the average annual distribution of rainfall (in color) 8a
- Rainfall Map of India** (in two sheets scale 64 miles to one inch) showing the annual distribution of rainfall (in colors) R 3
- Register of Original Observations** of six stations in India for each of the years 1879 to 1887 corrected and reduced Each year R 2 8
- The Indian Meteorologist's Vade Mecum Part I** [Instructions to Observers] R 3
- The Indian Meteorologist's Vade Mecum Part II** [The Meteorology of India] R 5
- Tables for the Reduction of Meteorological Observations in India** R 2
- Barometer Wind and Current Charts of the Bay of Bengal and adjacent sea north of the equator** R 5
- Charts of the Bay of Bengal and adjacent sea north of the equator** showing the specific gravity temperature and currents of the sea surface R 8
- Barometer Wind and Current Charts of the Arabian Sea and the adjacent portion of the North Indian Ocean** R 5

JOHN ELIOT

Offg. Meteorological Reporter to the
Government of India

THE INDIAN LAW REPORTS

PUBLISHED UNDER AUTHORITY

The Indian Law Reports published under the authority of the Government of India in Calcutta are monthly parts published as soon as possible after the first of each month at Calcutta Madras Bombay and Allahabad and comprise four series—(a) for the Calcutta High Court a second for the Madras High Court a third for the Bombay High Court and a fourth for the Allahabad High Court. The cases heard by the Privy Council on appeal from each High Court are reported in the series for that High Court. Cases heard by the Privy Council on appeal from the decisions in India not subject to any High Court are reported in the Calcutta Series.

The Calcutta Series is distributed by the Bengal Secretariat and the Madras Bombay and Allahabad Series are distributed direct from Madras Bombay and Allahabad respectively.

In supersession of the previous advertisements on and from the 1st January 1889 the terms of subscription and sale will be as follows for current issues as well as for back numbers of the Reports from 1876—

Terms of subscription payable in advance

For the complete Series including postage

	Without postage	With postage
For the Calcutta Series	Rs 12	Rs 12 8 0

each of the Madras Bombay and Allahabad Series	Rs 6	Rs 7 0 0
a part of the Calcutta Series purchased separately including postage in India		Rs 2 0 0
a part of each of the Madras Bombay and Allahabad Series purchased separately including postage in India		Rs 1 0 0

The following is the rate at which deductions will be made for parts out of print—

	For town	For mofassil
For the Calcutta Series per copy	Rs 8 9	Rs 10 3
each of the Madras Bombay and Allahabad Series per copy	Rs 5 3	Rs 5 9
the Calcutta Series for the year	Rs 7 2 6	Rs 8 6 3
each of the Madras Bombay and Allahabad Series for the year	Rs 4 4 6	Rs 4 11 3

Persons desiring to subscribe for the Reports, should apply to—

Superintendent Government Press Madras
The Government Central Book Depot Bombay
Curator of Government Books North Western Provinces and Oudh
Superintendent of Civil Printing Bengal

Orders and subscriptions for 1889 should be at once registered and remitted

NOTICE

Indian Law Reports

Advertisements will be received for publication on the Indian Law Reports Calcutta Series by the Calcutta Press Company Limited 5-1 Council House the following rates payable in advance:—

	One page	Half page
for one issue	R 2	R 1 4
thence issues	55	30
six	100	68
nine	145	90
twelve	18	120

THE BENGAL LAW REPORT

A few sets of the Bengal Law Reports (Volum 1 to 12) available at Messrs Thacker Spink & Co Calcutta set

A Manual of Reference to the Examinations in languages with the latest code of Government, a manual paper of the same kind By Lieutenant H S JARRETT New Edition R 4
Apply to the Librarian 17 Elysian Row

For sale in Rajputana & Oude's stated the Moore's Manual of Family Medicine for India Edition 1st—

To the Government Officers (except those mentioned below) to be published at large R 4

To all Officers employed in Government Department in receipt of salary under Rs 500 per mensem, a certificate being furnished declaring that the book is charged only to the personal use of the officer R 4

BOOKS AND PUBLICATIONS

FOR SALE BY THE

SUPERINTENDENT OF GOVERNMENT PRINTING,
8 HASTINGS STREET CALCUTTA

All books published by the Superintendent of Government Printing India can be purchased either direct through the following or any other booksellers—

AGENTS

CALCUTTA	Thacker Spink & Co
MADRAS	Higginbotham & Co
BOMBAY	Thacker & Co Ltd
POONA	Cooper Maddon & Co

NOTICE—Books required for private use only purchased. Application should be accompanied remittance unless it is wished that the books should be sent by value payable post in which case besides ordinary postage an additional charge will be for registration and commission.

Books required for the public service should be ordered through Local Governments.

The amounts within parenthesis are for post and postage

LEGISLATIVE DEPARTMENT

[These books (except the General Acts for 1884-85 Part II and the Acts which are in the stock) may be obtained on order from the Superintendent of Government Printing, 8 Hastings Street Calcutta.]

THE INDIAN STATUTE BOOK
REVISED EDITION

Super royal 8vo cloth lettered

A—General Acts

The General Acts from 1834 to 1866, revised 1887 R 8 (12a)
The General Acts from 1867 to 1876 revised 1887 R 8 (12a)
The General Acts from 1877 to 1881 edition 12 (8a)

Art Manufacturers of India being a brief account of the most important art manufactures of India. By L. V. MUKHARJI FLS Dny 8 clth bdo R3 (5s)

Implements and Machines List of which have met with marked success in India during the year 1882-83 to 1885-86. Fcap paper cover 8s (2)

Agricultural Implements List of which have met with marked success in India during 1882-83 to 1886-87 Fcap paper cover 8a (2a)

Agricultural Implements and Machines List of which have been patented with a d found office t and useful in India during 1883-84 1884-85 1885-86 and 1886-87 Fcap paper cover 8a (2a) each list

Agricultural Implements and Machines List of which have been tested in India d k the year 1887-88 and of those in use which a e reported t have m t with more or less marked success Fcap p p e r 8 (2)

Agricultural Implements and Machines List of which have been tested in India l ring the year 1888-89 d of those in use which are reported t b a e t with m re o los m a k e d success F a l , p a p e r (v o 8 (2a)

Indian Museum Notes—
 Vol I N 1—N t s on Ind an In ect Pests
 Vol I N 2—N t s Ind n t o s Lntomol gy
 Royal 8 pap r k (2a) a d Nu l r

Agricultural Statistics of British India Returns of for 1885-86 1886-87 a d 1887-88 Fcap pap cover 8a (2a) each

Bee keeping for India Hand Book of By J C DOUGLAS 32mo cloth R 1 4 (2a)

FOREIGN DEPARTMENT

Western Yunnan Report on the Expedition to a Bhamu 1871 By JOHN ANDERSON M D S p t c yal 8 o full cl th R 4 (8a)

Journey through the Districts of Minow Shamil and Kow Gunow Diary of a during August 1873 Super royal 8vo paper cover 4a (a)

Provinces of Ye Tavoy and Mergui on the Tenasserim Coast Second Report on the By J W HELPER M D Demy 8 o tiff c R (a)

Ajmere and Mhairwarra Districts Settlement Report 1875 R 1 4 (1)

Mission to Yarkund Report of a n 1873 with pl to graph By SIR I D FORBETH K C S I C B De y 4to full l th R 2 (R 1)

Yarkund Miss on Scientific Results of the Second—
 Mollusca R 1 (2a)
 Geology R 1 (2a)
 Ichthyology R 2 (1)
 Reptilia and Amphibia. R 1 8 (2a)
 Hymenoptera R 1 (2a)
 Neuroptera 8 (2)
 Lepidoptera R 1 8 (2)
 Rhynchota R 1 8 (2a)
 Syringosphaeridæ R 1 8 (2)
 Mammalia. R 8 (7)
 Araneidea R 4 (5a)

Memor of the Life and Work of Ferdinand Stoliczka Ph D Palæontologist to the Geological Survey of India From 1862 to 1884 By V BART M A F R S F G S Direct of the Science and Art Museum Dublin 12a (a 6p)
 Th b v p 3 l d p p v

FINANCIAL DEPARTMENT

Civil Service Regulations e b d y k tle Cl l P y a d Acting Allowa c e l e P d l v l l g All) auc R g l a t s l r t h t r e t d t l st May 1883 Super r yal 8 o cloth R 4 3 ()
 Lit Cor t h h p f f R a f

Trade of India in 1888-89 Review of the t a p p a i r over 8a (2a)

Report of the Finance Commissioner Fc p board R 2 h (10a)

Effect of a low rate of Exchange on the Indian Export Trade Note on By J E O'CONNOR Fc p p p r cov r 8a (21)

Blight in the Poppy Crop in the Behar and Benares Agencies Papers regarding a 8 (2)

Light houses and Light-vessels in British India List of up to end of 1887 8th l s e Sufe r yal 8 o stiff cover R 1 (2a)

Ditto to end of 1888 9th Issue Super r y l 8vo stiff c r R 1 (2a)

Financial Statements b o n d in one volume fr m 1860-61 to 83-74 Sup royal 8 o cl th R 4 (12a)

List of Officers appointed by the Government of India in the Financial Department published monthly R y a 5v pa r c r 4a (1) ea h N l r

History of Services of Officers holding appointments under the Government of India in the Financial Department f j a u r y 1883 R y l 8 p i c c o v e 4a (1a)

Public Loans of the Government of India Notifications relative to the f o n 1822 t 1879 D n y 8 o b d R (4a)

Production of Gold and Silver Demand for Gold and Price of Silver By R H H L NUBERRY Fcap paper cover R 1 (4)

Food grains and Salt throughout India 1861-83 price of S i g e r yal b a r d R 8 (4a)

Prices and Wages in India F a r t l s u e l a t l—Aver ag annual district p r o c s f Food g r a a l s t t (1861-1885) Part I—Fortnightly d s t c p r o c s to 1885 Part II—Wages of Skilled and Unskilled Labour (1873-1885) Super royal boards 8a (2a)

MILITARY DEPARTMENT

Commissariat

Pack Gear for Elephants By G P SANDERSON S royal 8vo boards R 1 (2a)

Transport Training Classes Hand Book f r comp le COL R C R CLIFFORD Commissary General Trans 1882 Price 8a 1a 6p)

Marine

West India Pilot V I I I Royal 8vo full cloth R 6

Indian Army Reserves Regulations for the 1888 I 8vo 4a (1)

Ditto in Hindi Royal 8vo 1a 6p (1a)

Ditto in Urdu Royal 8vo 1a 6p (1a)

Ditto in Gurmukhi Royal 8v 1a 6p (1a)

Manual Exercises for the Snider Rifle and Carbine Bayonet Exercise for the Army in India. Rev 1887 3 m pape (a)

Ditto in Hindi Royal 8 o 1a 6p (1a)

Ditto in Urdu R yal 8vo 1a 6p (1a)

Ditto in Gurmukhi Royal 8vo 1a 6p (1a)

Manual Exercises for Martini Henry Rifle and Car and Bayonet Exercise 1885 32mo Paper 4a

Ditto in Hindi Royal 8 o 1a 6p (1a)

Ditto in Urdu R y l 8v 1a 6p (1a)

Ditto in Gurmukhi Royal 8v 1a 6p (1a)

Musketry Instruction of the Native Army Regulat for conducting the 1888 Royal 32mo full leather (2)

Ditto in Hindi Royal 8 paper cover 4a (1)

Ditto in Urdu R yal 8v paper cover 4a (1)

Ditto in Gurmukhi R yal 8 paper cover 4a

Infantry Sword and Carbine Sword Bayonet Exerc in H d U d and G r u k h with corrections to 1889 (1) l t

Infantry Drill 1889 in Hindi R yal 8 o Parts I an 1 o f (a)

Ditto in Urdu R yal 8vo Parts I ar 2a (a)

Ditto in Gurmukhi Now in press

b s l n p a t

N B T l t r a n l a t s f t h e a l o l o k s (Reserve F l t l t r l v j t d h b e l l y C l o n l A C T t b f o r t h C v a n t t I n d i a

MARINE SURVEY DEPARTMENT

Sailing Directory Part I Indi A a and South Ame with l a t By COMMANDER A D LAYTON R N F R S p r yal 8 o l o t h R (2)

Return of Wrecks and Casualties in Indian Wa t o r 1877 t 1884 By CAPTAIN ARTHUR W STIFFER Fcap 4t fl R 2 (5a) l each of the y e a s 18 1882 R 3 (a) t r 853 1884 R 4 (ya) for 1885 (8a) f 85 t (37) f o 1887

Spheroidal Tables f r e v r y t e n u t e s of the quarc By R C CARRINGTON 1877 r yal 8 o t f f c o v e r R 1

Glossary of French Terms adopt ion French Chart Maps a l S a i l n g D c t n By R C CARRINGTON 2a (a)

PUBLIC WORKS DEPARTMENT

P W D Code Vol I C n e r a l R e g l a t i o n s 5th ed Royal 9 o R 3 (c) i n t l a d R 3 (12 a)

P W D Code Vol III State Railway u i d e C o n s t 3 d e d t n 1887 R yal 8 o R 2 (4a) i n t e r l e R 2 ()

P W D Code V I I V Account of Open Lines of Railways 1884 Royal 8vo full cl th R 3 (6a) i n t e r l e R 3 (12 a)

P W D Code V I I V Accounts of Open Lines of R i v a j C h a p E a n n i n g s Royal 8vo b o a r d s () i n t r l a t 14 (4)

P W D Code Vol VI Tables of Salaries Royal R 3 (8a)
 t h b l p y l 8 v f l l o t h

Forms referred to in the P W D Code—
 l r t l F o l i a t t 45 D A c c u n t s o f S u b D i v i O f f c s a n d E x e c u t i v e E n g i n e e r s F c a p b o R 4 (11a)
 l a r t I I A F r n s 46 to 100 Accounts of Exam O f f c l e a p b o a r d R 4 (12a)
 l a r t I I B l g a t l o m s E a p b o a r d s R 3 (7
 l a r t I I I M i s c e l l a n e o u s F o r m s 106 to 147 Law Form Q R 3 (1a)

Railways in India Administration Report on the 1884-85 F a l R 2 (8a) F 1 1883-84 Part I R 1 Part II R 2 (2) For 1884-85 Part I R 1 (3a) Part II R 2 (8a) F r 1885-86 Part I R 1 (3a) Part II (9) F 1886-87 Part I R 1 (3a) Part II R 2 (8a) F r 1887-88 Part I R 1 (3) Part II R 2 (8a) For 1888 Part I R 1 (5a) Part II R 2 (8a)

BOOKS AND PUBLICATIONS

FOR SALE BY THE

SUPERINTENDENT OF GOVERNMENT PRINTING, BENGAL,
WRITERS BUILDINGS CALCUTTA

NOTICE—Books required for private use only can be purchased. Applications should be accompanied by a remittance unless it is wished that the books should be sent by value-payable post in which case besides the ordinary postage an additional charge will be made for registration and commission.

Books required for the public service should be obtained through the Heads of Departments.

— 72 — with pa th f p k g d p t g

GENERAL DEPARTMENT

Report of the Director of Public Instruction for 1888-89. R2 (4a)

Code of Regulations for European Schools in Bengal for 1889-90. R1 (1a 6p)

Bengal Administration Report for 1888-89. R6 (R1)

Map of Bengal 1873. R2 (2a)

Ditto 1874-75. R2 (21)

Seven Grammars of the Dialects and Sub Dialects of the Behari Language. By C. A. Grierson. C5—

Part I—Indoict on

Part II—Bhojpur Dialect

Part III—Magadhi Dialect

Part IV—Maithili Bhojpuri Dialect

Part V—South Maithili Dialect

Part VI—South Maithili Maithili Dialect

Part VII—South Maithili Bangali Dialect

Part VIII—Maithili Bangali Dialect

R4 (2a) a h

Annual Report on Inland Emigration for 1888. R (3)

Annual Report on Emigration from the Port of Calcutta to British and Foreign Colonies 1888. R1 (1 p)

Rules under the Indian Emigration Act XXI of 1883—

In English. R1 (4a)

In Hindi. R1 (4a)

In Nagri. R1 (4a)

In Bengali. R1 (4)

Rules under the Inland Emigration Act I of 1882. R2 (3a)

Rules relating to Colonial Emigration under the provisions of Act XXI of 1883. R1 (3a)

Instructions for the guidance of Magistrates and officers registering emigrants under the Indian Emigration Act XXI of 1883 in the Lower Provinces of Bengal. R2 (2)

MEDICAL

Dispensary Manual 1881. R2 (1)

Report on the working of District Boards in Bengal during the eight months ending 31st March 1888. R1 (2a)

STATISTICAL DEPARTMENT

Returns of the Railborne Trade of Bengal for quarter ending 30th September 1889. R1 (2)

Ditto ditto for 1888-89. R1 (3a)

Report on the External Trade of Bengal with Nepal, Sikkim and Bhutan for 1888-89. R1 (2a)

Report on the Internal Trade of Bengal for 1876-77 to 1883-84. R6 (81) each

Report on the River borne Traffic of the Lower Provinces of Bengal and on the Inland Trade of Calcutta for 1884-85. R1 (8a)

Ditto ditto 1885-86. R6 (8a)

Ditto ditto 1887-88. R6 (8a)

Ditto ditto 1888-89. R6 (8a)

FINANCIAL DEPARTMENT

Report of the Excise Commission 1883-84. Vols I and II. R8 (8a)

Bengal Census Report 1881. R16 (R1 14)

Report on the Dyes and Tans of Bengal. By H. W. M. CANN. M.A. D.S.C. Full bound cloth. R2 (3a 6p)

Papers regarding the Tea Industry in Bengal. R3 (7a)

Report on the Cultivation of and Trade in Ganja in Bengal. R1 (8 2a)

Ditto ditto in Jute. R8 (7a)

Report on the Food grain Supply and Statistical Review of the Relief Operations in the distressed districts of Behar and Bengal during the Famine of 1873-74. By A. P. MACDONNELL of the Bengal Civil Service. R3 (8 6a)

Prices of Food grains, Firewood and Salt in Bengal from 1866 to 1878. R2 (4a)

Report on the outfall system in Hooghly and Howrah 1888. R1 (8 3a)

A Statistical Account of Bengal. By W. W. HUNTER. B.A. LL.D. Director General of Statistics to the Government of India.

Vol I. 24 P. Gun alsa IS nderbuns

Vol II. Nadya and J. s. e

Vol III. Mid. pu. H. G. I. and Howah

Vol IV. Bu. dwan. Ba. k. a. and Birbh. im

Vol VI. Chittagong. Hill. I. act. Chittagong. Noa. klai. I. p. rah. a. d. Hill. I. p. perah

Vol VII. Maldah. Ring. p. and Dinagepur

Vol VIII. R. j. h. h. d. Bog. a

Vol IX. M. l. l. alad. and Pubna

Vol X. Da. l. l. g. Jah. a. g. and K. ch. R. ha. State

Vol XI. Lat. a. a. d. Sa. a

Vol XII. Caya. and Shahabad

Vol XIII. F. h. t. a. d. Chan. pa. an

Vol XIV. Bhagalp. a. d. Santal. Pa. ga. as

Vol XV. M. k. y. and Purneah

Vol XVI. Hazar. bagh. a. d. I. oh. d. ga

Vol XVII. S. k. bi. t. I. b. ta. y. States. and Manbh. um

Vol XVIII. Cutt. cl. a. d. Balaso

Vol XIX. P. r. a. d. I. b. ta. y. States. of. Orissa

Vol XX. F. h. t. a. d. B. t. a. y. of. Bengal. th. G. n. a. l. de

Vol XX. G. a. l. l. e. l. y

I. p. m. R4 (5)

JUDICIAL

Civil Suits 1880. R2 (1)

Rules and Notifications under the Arms Act in Bengal. R2 (1)

Ditto Urya. R2 (1-)

Ditto Urdu. R2 (1a)

PUBLIC WORKS DEPARTMENT

Manual of the Safe Use of Steam in Hindi. R2 (2a)

The Safe Use of Steam in Bengali. R2 (4a)

Distribution Return of Officers and Subordinates employed on Local Works in Bengal. Corrected up to 1st January 1890. R2 (1)

List of Officers of the Public Works Department. Bengal. Corrected up to 1st January 1890. R2 (1a)

Memoranda on the System of Brick making at Akra. By A. C. BRIMMER Assistant Engineer. R3 (4)

Revised List of Ancient Monuments in Bengal. R3 (12 5a)

Schedule of contract rates for work of different kinds in the several Divisions in Bengal. Corrected up to 31st December 1888. R5 (6a)

MARINE

- Rules for the Guidance of Running Pilots, 1886 8a (2a)
 The River Hooghly Calcutta to Sangor Island, with Charts and Diagrams By S R ELSON R2 8 (2a)
 Sailing Directions by Commander L S Dawson RN 8a (1a)
 Abstract of the Rules of the Road at Sea in Tamil R1 (1a 6p)
 Ditto ditto in Telegu R1 (1a 6p)
 The Bengal Pilot's Code of Signals R1 (2 6p)
 Regulations and Suggestions as to the Survey of the Hull Equipments and Machinery of Sea-going Steamships carrying passengers and fitted Steam vessels R1 (a)
 Memorandum on the different methods of ascertaining the discharge of Rivers Canals & By C W ODLING F R M I C E R1 (a)
 Regulations relating to the Examination of Engineers for Colonial certificates of competency under Act VII of 1884 R1 (1a)
 Ditto relating to the Examination of Engine Drivers under Act VII of 1884 a (1a)
 Ditto relating to the Examination of Masters and Mates in the Mercantile Marine for Colonial certificates of competency R1 (1a)
 Ditto relating to the Examination of Masters and Mates for local certificates in the Mercantile Marine under Act I of 1859 R1 (1a)
 Ditto relating to the Examination of Masters Engine room and First-Decks under the Island Steam vessels Act 1884 4a (1a)

APPOINTMENT DEPARTMENT

- The Quarterly Civil List for Bengal corrected up to 1st January 1890 R3 (4a)
 History of Services of Gazetted Officers Corrected up to July 1889 R1 6 (3a)

REVENUE

- Butwarra Manual 1889 R1 8 (1a)
 Land Registration Manual 1889 R1 8 (4a)
 Wards Manual 1888 R2 (4a)
 Cess Manual 1888 R1 8 (4a)
 Records Manual 1888 R1 2a (1a 6p)
 Mis Vol of Board's Rules 1888 R2 (4a)
 Revenue Officers Manual 1888 R1 (3a)
 Certificate Procedure Manual 1888 8a (1a 6p)
 Waste Lands Manual 1888 12a (2)
 Settlement Manual 1888 8a (2a)
 Bengal Embankment Manual R2 With Map R3 (2a)
 Bengali Translation of the Revised Salt Manual 4a (6p)
 Rules for the Guidance of Officers in the administration of the Salt Department R1 4 (3a)
 Board's Rules or rules for the guidance of Officers engaged in the administration of the Revenue Department in the Lower Provinces of Bengal Vols I and II R4 (3a) and R3 (5a) Illustrated copies R5 (8a) and R3 8 (8a) respectively Printed slips containing alterations and additions will be available to purchasers monthly at Rs per annum including postage
 Rules under the Bengal Tenancy Act in English 2 (1a)
 Ditto ditto in Bengali 2a (1a)
 Ditto ditto in Hindi 2a (1a)
 Rules for the grant of ordinary leases of arable lands 4 (1a)
 Rules for the grant of leases of waste lands for tea cultivation 4a (1)
 Official Report of the Calcutta International Exhibition 1883 84 Vol I and II
 In full volume R1 4 (R 2)
 In full cloth R5 2 (R 2)
 Behar Peasant Life Illustrated By G A GRIERSON Esq B C S R5 (8a)
 Memorandum on the Revenue History of Chittagong By H J S COTTON C S R2 4 (4a)
 A Revenue History of the Sunderbans By F E PARSONS C S R2-8 (1a)
 A Sketch of the Administration of the Hooghly District by Mr T V N R R 8 (a)

The Fauna of British India, Part I. R7 8 (3a)

Ditto ditto Volume I R15 (6a)

Ditto ditto Volume II R15 (6a)

The Fauna will be complete in 7 Volumes The book sold as a complete work in 7 Volumes Subscribers advance for the complete set must be paid before time is supplied

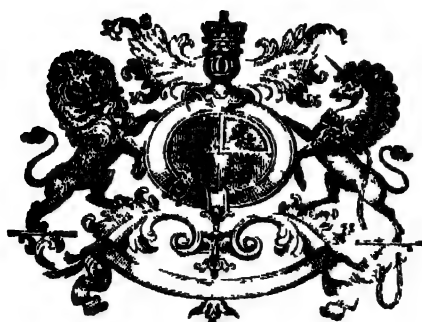
Village Directory of the Presidency of Bengal—

Vol	I	Burdwan
Vol	II	Bankoora
Vol	III	Beerbhoom
Vol	IV	Medinipur
Vol	V	Hooghly
Vol	VI	Howrah
Vol	VII	24 Pargunnahs
Vol	VIII	Khoolna
Vol	IX	Nuddea
Vol	X	Jessor
Vol	XI	Mirshadabad
Vol	XII	Dinapore
Vol	XIII	Rajshahi
Vol	XV	Bogra
Vol	XVI	Pubna
Vol	XVII	Darjeeling
Vol	XVIII	Jalpigoree
Vol	XVIII A	Cooch Behar
Vol	XIX	Dacca
Vol	XX	Furreedpore
Vol	XXI	Backergunge
Vol	XXII	Mymensing
Vol	XXIII	Tripura
Vol	XXIV	Noakhali
Vol	XXV	Chittagong District and Hill Tracts
Vol	XXVI	Patna
Vol	XXVII	Gya
Vol	XXVIII	Shalalad
Vol	XXIX	Durbhanga
Vol	XXX	Mozufferpore
Vol	XXXI	Sun
Vol	XXXII	Chingra
Vol	XXXIII	Minghyr
Vol	XXXIV	Bhagalpore
Vol	XXXV	Puash
Vol	XXXVI	Maljah
Vol	XXXVII	Santal Pargunnahs
Vol	XXXVIII	Cuttack
Vol	XXXIX	Balasore
Vol	XI	Poree
Vol	XL	Hazeebagh
Vol	XII	Lohardaga
Vol	XIII	Manbhom
Vol	XLIV	Sankhabhom
Vol	XV	Tribeni State (Chota and Orissa)

R1-8 each (2a) per copy

MISCELLANEOUS

- Reports on the Effects of Artificial Respiration 1
 nous Injection of Ammonia and Administration of
 Drugs &c in India and Australian Snake-poison
 (4a)
 A Report on the District of Jessore its Antiquity
 History and its Commerce By J WESTLAND E
 R3 (3a)
 Report of the Vizagapatam and Backergunge C
 of October 1876 R3 (4a)
 Winds of Northern India R1 (2a)
 Manual of Materia Medica in Urdu By SHAIK
 ALLY 8a (2a)
 Buddha Carya the Hermitage of Sakya Muni R30
 Further Notes on the Rungpore Records, Vol
 E G GLAZIER C S R1 (2a)
 Selection of Papers regarding the Hill Tracts of
 Assam and Burmah and on the Upper Brahmaputra
 (4a)
 Descriptive Ethnology of Bengal By Colonel E
 TUTE DALTON—
 Bound copies R45 0 0
 Unbound copies R35 0 0



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 22 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART III

Advertisements and Notices by Private Individuals and Corporations

PROMISSORY NOTES

Stolen

The Government Promissory Note No 063548 of 1879 of the $4\frac{1}{2}$ per cent loan of 1879 dated the 15th of September 1879 for Rs 2500 standing in the name of Mrs Sarah Stevenson, the proprietress by whom it was never endorsed to any other person. Payment of the above note and interest thereupon have been stopped at the Loan Office and application is about to be made to Government for the issue of a duplicate in favour of the proprietress.

JOHN GABRIEL B A, *Pleader*

*Attorney for Mrs S Stevenson
Kutubi Allahabad*

ALLAHABAD

The 24th February 1890

Destroyed

The Government Promissory Notes Nos 042456, 042457, 042458, and 031472 and 031473 of the $4\frac{1}{2}$ per cent loan of 1879 aggregating Rs 4000 originally standing in the names of Bunselall Abeerchund Rai Bahadur, and the Bank of Bengal respectively, and last endorsed to C J Quadros the proprietor, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office,

Bank of Bengal, and application is to be made for accrued interest and for the issue of duplicates in favour of the proprietor after two years from date of last advertisement.

C J QUADROS,

Bhugulpore

Destroyed by White ants

The Government Promissory Notes Nos 039004, 039005 and 039094 of the $4\frac{1}{2}$ per cent loan of 1879 for Rs 100 each, originally standing in the name of the Agra Bank Limited and lastly endorsed to Luckmidass Amerchand and Hurkooverlall, and Note No B-139141 of the 4 per cent loan of 1865 for Rs 1000 originally standing in the name of the Bank of Bombay and lastly endorsed to Luckmidass Amerchand and Hurukhbhai widow the proprietor, by whom they were never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office Bank of Bengal and application is to be made for accrued interest and for the issue of duplicates in favour of the proprietors after two years from date of last advertisement.

RAMJI JELNA,

*Constituted Attorney for Luckmidass Amerchand
Hurukhbhai and Hurukhlai Widow
residing at Bhulshikar in Shet Chikindass
Karpurans Chawl No 5*

BOMBAY

The 28th February 1890

SECTIONS

- 32 Variation of powers of guardian of property appointed or declared by the Court
- 33 Right of guardian so appointed or declared to apply to the Court for opinion in management of property of ward
- 34 Obligations on guardian of property appointed or declared by the Court
- 35 Suit against guardian where administration bond was taken
- 36 Suit against guardian where administration bond was not taken
- 37 General liability of guardian as trustee

Termination of Guardianship

- 38 Right of survivorship among joint guardians
- 39 Removal of guardian
- 40 Discharge of guardian
- 41 Cessation of authority of guardian
- 42 Appointment of successor to guardian dead, discharged or removed

SECTIONS

CHAPTER IV

SUPPLEMENTAL PROVISIONS

- 43 Orders for regulating conduct or proceedings of guardians, and enforcing those orders
- 44 Penalty for removal of ward from jurisdiction
- 45 Penalty for contumacy
- 46 Reports by Collectors and Subordinate Courts
- 47 Orders appealable
- 48 Finality of other orders
- 49 Costs
- 50 Power of High Court to make rules
- 51 Applicability of Act to guardians appointed by Court
- 52 Amendment of Indian Majority Act
- 53 Amendment of Chapter XXXI of the Code of Civil Procedure

THE SCHEDULE — ENACTMENTS REPEALED

*The Guardians and Wards Act, 1890**(Chapter I—Preliminary—Sections 1-4 Chapter II—Appointment and Declaration of Guardians—Sections 5-6)*

An Act to consolidate and amend the law relating to Guardian and Ward

WHEREAS it is expedient to consolidate and amend the law relating to guardian and ward It is hereby enacted as follows —

CHAPTER I

PRELIMINARY

Title extent and commencement I (1) This Act may be called the Guardians and Wards Act, 1890

(2) It extends to the whole of British India inclusive of Upper Burma and British Baluchistan and

(3) It shall come into force on the first day of July 1890

2 (1) On and from that day the enactments mentioned in the schedule shall be repealed to the extent specified in the third column thereof

(2) But all proceedings had certificates granted, allowances assigned obligations imposed, and applications appointments orders and rules made under any of those enactments shall so far as may be be deemed to have been respectively had granted assigned, imposed and made under this Act and

(3) Any enactment or document referring to any of those enactments shall so far as may be be construed to refer to this Act or to the corresponding portion thereof

3 This Act shall be read subject to every Saving of jurisdiction of Courts of Ward and Chartered High Courts enactment heretofore or here after passed relating to any Court of Wards by the Governor General in Council or by a Governor or Lieutenant Governor in Council and nothing in this Act shall be construed to affect or in any way derogate from the jurisdiction or authority of any Court of Wards or to take away any power possessed by any High Court established under the Statute 24 and 25 Victoria Chapter 104 (*an Act for establishing High Courts of Judicature in India*)

4 In this Act unless there is something repugnant in the subject or context —

(1) minor means a person who under the provisions of the Indian Majority Act 1875, is to be deemed not to have attained his majority

(2) guardian means a person having the care of the person of a minor or of his property, or of both his person and property

(3) "ward means a minor for whose person or property, or both there is a guardian

(4) District Court has the meaning as assigned to that expression in the Code of Civil Procedure and includes a High Court in the exercise of its ordinary original civil jurisdiction

(5) 'the Court means the District Court having jurisdiction to entertain an application under this Act for an order appointing or declaring a person to be a guardian and, where a guardian has been appointed or declared in pursuance of any such application, it means the Court which appointed or declared the guardian, or in any matter relating to the person of the ward, the District Court having jurisdiction in the place where the ward for the time being ordinarily resides

(6) 'Collector means the chief officer in charge of the revenue administration of a district and includes any officer whom the Local Government, by notification in the official Gazette may by name or in virtue of his office appoint to be a Collector in any local area or with respect to any class of persons for all or any of the purposes of this Act

(7) 'European British subject means an X of a European British subject as defined in the Code of Criminal Procedure 1842 and includes any Christian of European descent and

(8) prescribed means prescribed by rules made by the High Court under this Act

CHAPTER II

APPOINTMENT AND DECLARATION OF GUARDIANS

5 (1) Where a minor is an European British subject a guardian or guardian of his person or property or both may be appointed by will or other instrument to take effect on the death of the person appointing —

(a) by the father of the minor or

(b) if the father is dead or incapable of acting by the mother

(2) Where guardians have been appointed under sub section (1) by both parent they shall act jointly

6 In the case of a minor who is not an European British subject nothing in this Act shall be construed to take away or derogate from any power to appoint a guardian of his person or property or both which is valid by the law to which the minor is subject

*The Guardians and Wards Act, 1890**(Chapter II—Appointment and Declaration of Guardians—Sections 7-11)*

7 (1) Where the Court is satisfied that it is for the welfare of a minor that an order should be made—
Power of the Court to make order as to guardianship

- (a) appointing a guardian of his person or property or both or
- (b) declaring a person to be such a guardian,

the Court may make an order accordingly

(2) An order under this section shall imply the removal of any guardian who has not been appointed by will or other instrument or appointed or declared by the Court

(3) Where a guardian has been appointed by will or other instrument or appointed or declared by the Court an order under this section appointing or declaring another person to be guardian in his stead shall not be made until the powers of the guardian appointed or declared as aforesaid have ceased under the provisions of this Act

8 An order shall not be made under the last
Persons entitled to apply for order foregoing section except on the application of—

- (a) the person desirous of being or claiming to be the guardian of the minor or
- (b) any relative or friend of the minor or
- (c) the Collector of the district or other local area within which the minor ordinarily resides or in which he has property or
- (d) the Collector having authority with respect to the class to which the minor belongs

9 (1) If the application is with respect to the guardianship of the person of the minor the Court having jurisdiction to entertain an application shall be made to the District Court having jurisdiction in the place where the minor ordinarily resides

(2) If the application is with respect to the guardianship of the property of the minor it may be made either to the District Court having jurisdiction in the place where the minor ordinarily resides or to a District Court having jurisdiction in a place where he has property

(3) If an application with respect to the guardianship of the property of a minor is made to a District Court other than that having jurisdiction in the place where the minor ordinarily resides the Court may return the application if in its opinion the application would be disposed of more justly or conveniently by any other District Court having jurisdiction

10 (1) If the application is not made by the Collector, it shall be by
Form of application petition signed and verified

of 1882 in manner prescribed by the Code of Civil

Procedure for the signing and verification of a plaint, and stating, so far as can be ascertained —

- (a) the name, sex, religion, date of birth and ordinary residence of the minor,
- (b) where the minor is a female whether she is married and if so, the name and age of her husband
- (c) the nature, situation and approximate value of the property, if any, of the minor
- (d) the name and residence of the person having the custody or possession of the person or property of the minor
- (e) what near relations the minor has and where they reside
- (f) whether a guardian of the person or property, or both of the minor has been appointed by any person entitled or claiming to be entitled by the law to which the minor is subject to make such an appointment
- (g) whether an application has at any time been made to the Court or to any other Court with respect to the guardianship of the person or property or both of the minor and, if so, when, to what Court and with what result
- (h) whether the application is for the appointment or declaration of a guardian of the person of the minor or of his property, or of both
- (i) where the application is to appoint guardian the qualifications of the proposed guardian
- (j) where the application is to declare a person to be a guardian the grounds on which that person claims
- (k) the causes which have led to the making of the application and
- (l) such other particulars, if any, as may be prescribed or as the nature of the application renders it necessary to state

(2) If the application is made by the Collector it shall be by letter addressed to the Court and forwarded by post or in such other manner as may be found convenient and shall state as far as possible the particulars mentioned in subsection (1)

(3) The application must be accompanied by a declaration of the willingness of the proposed guardian to act and the declaration must be signed by him and attested by at least two witnesses

11 (1) If the Court is satisfied that there is ground for proceeding on admission of application the application it shall fix

*The Guardians and Wards Act, 1890**(Chapter II—Appointment and Declaration of Guardians—Sections 12 15)*

a day for the hearing thereof and cause notice of the application and of the date fixed for the hearing—

(a) to be served in the manner directed in the Code of Civil Procedure on—

(i) the parents of the minor if they are residing in British India,

(ii) the person, if any named in the petition or letter as having the custody or possession of the person or property of the minor

(iii) the person proposed in the application or letter to be appointed or declared guardian unless that person is himself the applicant, and

(iv) any other person to whom, in the opinion of the Court special notice of the application should be given and

(b) to be posted on some conspicuous part of the court house and of the residence of the minor and otherwise published in such manner as the Court subject to any rules made by the High Court under this Act thinks fit

(2) The Local Government may by general or special order require that when any part of the property described in a petition under section 10 sub section (1) is land of which a Court of Wards could assume the superintendence the Court shall also cause a notice as aforesaid to be served on the Collector in whose district the minor ordinarily resides and on every Collector in whose district any portion of the land is situate and the Collector may cause the notice to be published in any manner he deems fit

(3) No charge shall be made by the Court or the Collector for the service or publication of any notice served or published under sub section (2)

12 (1) The Court may direct that the person if any having the custody of the minor shall produce him or cause him to be produced at such place and time and before such person as it appoints and may make such order for the temporary custody and protection of the person or property of the minor as it thinks proper

(2) If the minor is a female who ought not to be compelled to appear in public the direction under sub section (1) for her production shall require her to be produced in accordance with the customs and manners of the country

(3) Nothing in this section shall authorise—

(a) the Court to place a female minor in the temporary custody of a person claiming

to be her guardian on the ground of his being her husband unless she is already in his custody with the consent of her parents, if any or

(b) any person to whom the temporary custody and protection of the property of a minor is entrusted to dispossess otherwise than by due course of law any person in possession of any of the property

13 On the day fixed for the hearing of the application, or as soon after the hearing of evidence as may be the Court shall hear such evidence as may be adduced in support of or in opposition to the application

14 (1) If proceedings for the appointment or declaration of a guardian of a minor are taken in different Courts more than one, each Court shall on being apprised of the proceedings in the other Court or Courts, stay the proceedings before itself

(2) If the Courts are both or all subordinate to the same High Court they shall report the case to the High Court and the High Court shall determine in which of the Courts the proceedings with respect to the appointment or declaration of a guardian of the minor shall be had

(3) In any other case in which proceedings are stayed under sub section (1) the Courts shall report the case through the Local Government to the Governor General in Council and the Governor General in Council shall determine in which of the Courts the proceedings with respect to the appointment or declaration of a guardian of the minor shall be had

15 (1) If the law to which the minor is subject admits of his having two or more joint guardians of his person or property or both the Court may if it thinks fit, appoint or declare them

(2) On the death of a father being an European British subject who has by will or other instrument to take effect on his death appointed a guardian of his minor child the Court may appoint the mother to be guardian of the child jointly with the guardian appointed by the father

(3) On the death of a mother being an European British subject who during the incapacity of the father of her minor child has by will or other instrument to take effect on her death appointed a guardian of the child the Court may if the father becomes capable of acting appoint him to be sole guardian of the child or guardian of the child jointly with the guardian appointed by the mother, as it thinks fit

*The Guardians and Wards Act, 1890**(Chapter II — Appointment and Declaration of Guardians — Sections 16 19)**Chapter III — Duties, Rights and Liabilities of Guardians — Sections 20 22*

(4) Separate guardians may be appointed or declared of the person and of the property of a minor

(5) If a minor has several properties the Court may, if it thinks fit appoint or declare a separate guardian for any one or more of the properties

16 If the Court appoints or declares a guardian for any property situate beyond the local limits of its jurisdiction the Court having jurisdiction in the place where the property is situate shall, on production of a certified copy of the order appointing or declaring the guardian accept him as duly appointed or declared and give effect to the order

17 (1) In appointing or declaring the guardian of a minor the Court shall be guided by what, consistently with the law to which the minor is subject appears in the circumstances to be for the welfare of the minor

(2) In considering what will be for the welfare of the minor the Court shall have regard to the age sex and religion of the minor the character and capacity of the proposed guardian and his nearness of kin to the minor the wishes if any of a deceased parent and any existing or previous relations of the proposed guardian with the minor or his property

(3) If the minor is old enough to form an intelligent preference the Court may consider that preference

(4) As between parents who are European British subjects adversely claiming the guardianship of the person neither parent is entitled to it as of right but, other things being equal if the minor is a male of tender years or a female the minor should be given to the mother and if the minor is a male of an age to require education and preparation for labour and business, then to the father

(5) The Court shall not appoint or declare any person to be a guardian against his will

18 Where a Collector is appointed or declared by the Court in virtue of his office to be guardian of the person or property or both of a minor, the order appointing or declaring him shall be deemed to authorise and require the person for the time being holding the office to act as guardian of the minor with respect to his person or property or both, as the case may be

19 Nothing in this Chapter shall authorise the Court to appoint or declare a guardian of the property of a minor whose property is under the superintendence of a Court of Wards, or to appoint or declare a guardian of the person—

(a) of a minor who is a married female and whose husband is not in the opinion of the Court unfit to be guardian of her person or

(b) subject to the provisions of this Act with respect to European British subjects, of a minor whose father is living and is not, in the opinion of the Court unfit to be guardian of the person of the minor or

(c) of a minor whose property is under the superintendence of a Court of Wards competent to appoint a guardian of the person of the minor

CHAPTER III**DUTIES RIGHTS AND LIABILITIES OF GUARDIANS***General*

20 (1) A guardian stands in a fiduciary relation to his ward and as provided by the will or other instrument, if any, by which he was appointed, or by this Act he must not make any profit out of his office

(2) The fiduciary relation of a guardian to his ward extends to and affects purchases by the guardian of the property of the ward and by the ward of the property of the guardian immediately or soon after the ward has ceased to be a minor, and generally all transactions between them while the influence of the guardian lasts or is recent

21 A minor is incompetent to act as guardian of any minor except his own wife or child or, where he is the managing member of an undivided Hindu family the wife or child of another minor member of that family

22 (1) A guardian appointed or declared by the Court shall be entitled to such allowance if any as the Court thinks fit for his care and pains in the execution of his duties

(2) When an officer of the Government as such officer, is so appointed or declared to be guardian such fees shall be paid to the Government out of the property of the ward as the Local Government, by general or special order, directs

*The Guardians and Wards Act, 1890**(Chapter III—Duties, Rights and Liabilities of Guardians—Sections 23-31)*

23 A Collector appointed or declared by the Court to be guardian of the person or property or both, of a minor shall in all matters connected with the guardianship of his ward, be subject to the control of the Local Government or of such authority as that Government by notification in the official Gazette, appoints in this behalf.

Guardian of the Person

24 A guardian of the person of a ward is charged with the custody of the ward and must look to his support, health and education, and such other matters as the law to which the ward is subject requires.

25 (1) If a ward leaves or is removed from the custody of a guardian of his person the Court if it is of opinion that it will be for the welfare of the ward to return to the custody of his guardian may make an order for his return and for the purpose of enforcing the order may cause the ward to be arrested and to be delivered into the custody of the guardian.

(2) For the purpose of arresting the ward the Court may exercise the power conferred on Magistrate of the first class by section 100 of the Code of Criminal Procedure, 1882.

(3) The residence of a ward against the will of his guardian with a person who is not his guardian does not of itself terminate the guardianship.

26 (1) A guardian of the person appointed or declared by the Court unless he is the Collector or is a guardian appointed by will or other instrument shall not without the leave of the Court by which he was appointed or declared remove the ward from the limits of its jurisdiction except for such purposes as may be prescribed.

(2) The leave granted by the Court under sub-section (1) may be special or general, and may be defined by the order granting it.

Guardian of Property

27 A guardian of the property of a ward is bound to deal therewith as carefully as a man of ordinary prudence would deal with it if it were his own and, subject to the provisions of this chapter, he may do all acts which are reason-

able and proper for the realisation, protection or benefit of the property.

28 Where a guardian has been appointed by will or other instrument, his power to mortgage or charge or transfer by sale, gift, exchange or otherwise immovable property belonging to his ward is subject to any restriction which may be imposed by the instrument unless he has under this Act been declared guardian and the Court which made the declaration permits him by an order in writing notwithstanding the restriction to dispose of any immovable property specified in the order in a manner permitted by the order.

29 Where a person other than a Collector, or than a guardian appointed by will or other instrument has been appointed or declared by the Court to be guardian of the property of a ward, he shall not without the previous permission of the Court,—

(a) mortgage or charge or transfer by sale, gift, exchange or otherwise any part of the immovable property of his ward, or

(b) lease any part of that property for a term exceeding five years or for any term extending more than one year beyond the date on which the ward will cease to be a minor.

30 A disposal of immovable property by a guardian in contravention of either of the two last foregoing sections is voidable at the instance of any other person affected thereby.

31 (1) Permission to the guardian to do any of the acts mentioned in section 29 shall not be granted by the Court except in case of necessity or for an evident advantage to the ward.

(2) The order granting the permission shall recite the necessity or advantage as the case may be, describe the property with respect to which the act permitted is to be done and specify such conditions if any as the Court may see fit to attach to the permission, and it shall be recorded, dated and signed by the Judge of the Court with his own hand or when from any cause he is prevented from recording the order with his own hand shall be taken down in writing from his dictation and be dated and signed by him.

(3) The Court may in its discretion attach to the permission the following among other conditions, namely:—

(i) that a sale shall not be completed without the sanction of the Court.

*The Guardians and Wards Act, 1890**(Chapter III—Duties, Rights and Liabilities of Guardians—Sections 32 35)*

- (b) that a sale shall be made to the highest bidder by public auction before the Court or some person specially appointed by the Court for that purpose, at a time and place to be specified by the Court after such proclamation of the intended sale as the Court, subject to any rules made under this Act by the High Court, directs
- (c) that a lease shall not be made in consideration of a premium or shall be made for such term of years and subject to such rents and covenants as the Court directs
- (d) that the whole or any part of the proceeds of the act permitted shall be paid into the Court by the guardian to be disbursed therefrom or to be invested by the Court on prescribed securities or to be otherwise disposed of as the Court directs
- (4) Before granting permission to a guardian to do an act mentioned in section 29 the Court may cause notice of the application for the permission to be given to any relative or friend of the ward who should in its opinion receive notice thereof and shall hear and record the statement of any person who appears in opposition to the application

32 Where a guardian of the property of a ward has been appointed or declared by the Court and such guardian is not the Collector the Court may, from time to time by order define restrict or extend his powers with respect to the property of the ward in such manner and to such extent as it may consider to be for the advantage of the ward and consistent with the law to which the ward is subject

33 (1) A guardian appointed or declared by the Court may apply by petition to the Court which appointed or declared him for its opinion advice or direction on any present question respecting the management or administration of the property of his ward

(2) If the Court considers the question to be proper for summary disposal it shall cause a copy of the petition to be served on and the hearing thereof may be attended by such of the persons interested in the application as the Court thinks fit

(3) The guardian stating in good faith the facts in the petition and acting upon the opinion, advice or direction given by the Court shall be deemed, so far as regards his own responsibility, to have performed his duty as guardian in the subject matter of the application

34 Where a guardian of the property of a ward has been appointed or declared by the Court and such guardian is not the Collector, he shall,—

- (a) if so required by the Court, give a bond as nearly as may be in the prescribed form to the Judge of the Court to enure for the benefit of the Judge for the time being with or without sureties as may be prescribed engaging duly to account for what he may receive in respect of the property of the ward
- (b) if so required by the Court deliver to the Court within six months from the date of his appointment or declaration by the Court or within such other time as the Court directs, a statement of the immoveable property belonging to the ward of the money and other moveable property which he has received on behalf of the ward up to the date of delivering the statement and of the debt due on that date to or from the ward
- (c) if so required by the Court exhibit his accounts in the Court at such times and in such form as the Court from time to time directs
- (d) if so required by the Court pay into the Court at such time as the Court directs the balance due from him on those accounts or so much thereof as the Court directs and
- (e) apply for the maintenance education and advancement of the ward and of such persons as are dependent on him and for the celebration of ceremonies to which the ward or any of those persons may be a party such portion of the income of the property of the ward as the Court from time to time directs and if the Court so directs the whole or any part of that property

35 Where a guardian appointed or declared by the Court has given bond duly to account for what he may receive in respect of the property of his ward the Court may on application made by petition and on being satisfied that the engagement of the bond has not been kept, and upon such terms as to security, or providing that any money received be paid into the Court or otherwise as the Court thinks fit assign the bond to some proper person who shall thereupon be entitled to sue on the bond in his own name as if the bond had been originally given to him instead of to the Judge of the Court, and shall be entitled to recover thereon, as trustee for the ward, in respect of any breach thereof

*The Guardians and Wards Act, 1890**Chapter III—Duties Rights and Liabilities of Guardians—Sections 36 41*

(1) Where a guardian appointed or declared by the Court has not given a bond as aforesaid any person with the leave of the Court may as next friend at any time bring a suit against the guardian or in case of his death against his representative for account of what the guardian has received in respect of the property of the ward and may enter in the suit as trustee for the ward such person as may be found to be payable by the guardian or his representative as the case may be.

The provisions of subsection (1) shall as they relate to a suit against a guardian be subject to the provisions of section 410 of the Code of Civil Procedure as amended by Act

Nothing in either of the two last foregoing sections shall be construed to deprive a ward or his representative of any remedy against his guardian or the representative of the guardian which not being expressly provided in either of those sections other remedy or his representative have against his trustee or the representative of the trustee.

Termination of Guardianship

On the death of one of two or more joint guardians the guardianship continues to the survivor or survivors until a further appointment is made by court.

The Court may on the application of any person interested or of its own motion remove a guardian appointed or declared by the Court for any of the following causes namely—

- for breach of his trust
- for continued failure to perform the duties of his trust
- for incapacity to perform the duties of his trust
- for ill treatment or neglect to take proper care of his ward
- for contumacious disregard of any provision of this Act or of any order of the Court
- for conviction of an offence implying in the opinion of the Court a defect of character which unfits him to be the guardian of his ward
- for having an interest adverse to the faithful performance of his duties
- for ceasing to reside within the local limits of the jurisdiction of the Court

(1) in the case of a guardian of the property, for bankruptcy or insolvency

(2) by reason of the guardianship of the guardian ceasing or being liable to cease under the law to which the minor is subject

Provided that a guardian appointed by will or other instrument whether he has been declared under this Act or not shall not be removed—

(a) for the cause mentioned in clause (g) unless the adverse interest accrued after the death of the person who appointed him or it is shown that that person made and maintained the appointment in ignorance of the existence of the adverse interest or

(b) for the cause mentioned in clause (h) unless such guardian has taken up such a residence as in the opinion of the Court renders it impracticable for him to discharge the functions of guardian

40 (1) If a guardian appointed or declared by the Court desires to resign his office he may apply to the Court to be discharged

(2) If the Court finds that there is sufficient reason for the application it shall discharge him and if the guardian making the application is the Collector and the Local Government approves of his applying to be discharged the Court shall in any case discharge him

41 (1) The powers of a guardian of the person cease—

- (a) by his death removal or discharge
- (b) by the Court of Wards assuming superintendence of the person of the ward
- (c) by the ward ceasing to be a minor
- (d) in the case of a female ward by her marriage to a husband who is not unfit to be guardian of her person or if the guardian was appointed or declared by the Court by her marriage to a husband who is not in the opinion of the Court, so unfit or
- (e) in the case of a ward whose father was unfit to be guardian of the person of the ward by the father ceasing to be so or if the father was declared by the Court to be so unfit by his ceasing to be so in the opinion of the Court

(2) The powers of a guardian of the property cease—

- (a) by his death removal or discharge
- (b) by the Court of Wards assuming superintendence of the property of the ward or
- (c) by the ward ceasing to be a minor

*The Guardians and Wards Act, 1890**(Chapter III—Duties, Rights and Liabilities of Guardians—Section 42 Chapter IV—Supplemental Provisions—Sections 43 45)*

(3) When for any cause the powers of a guardian cease, the Court may require him or, if he is dead, his representative to deliver as it directs any property in his possession or control belonging to the ward or any accounts in his possession or control relating to any past or present property of the ward

(4) When he has delivered the property or accounts as required by the Court the Court may declare him to be discharged from his liabilities save in regards any fraud which may subsequently be discovered

42 When a guardian appointed or declared by the Court is discharged or under the law to which the ward is subject, ceases to be entitled to act or when any such guardian or a guardian appointed by will or other instrument is removed or dies the Court, of its own motion or on application under Chapter II, may if the ward is still a minor appoint or declare another guardian of his person or property or both as the case may be

CHAPTER IV

SUPPLEMENTAL PROVISIONS

43 (1) The Court may on the application of any person interested or of its own motion make an order regulating the conduct or proceedings of any guardian appointed or declared by the Court

(2) Where there are more guardians than one of a ward and they are unable to agree upon a question affecting his welfare any of them may apply to the Court for its direction and the Court may make such order respecting the matter in difference as it thinks fit

(3) Except where it appears that the object of making an order under sub section (1) or sub section (2) would be defeated by the delay the Court shall before making the order direct notice of the application thereof or of the intention of the Court to make it as the case may be to be given in writing under sub section (1) to the guardian or, in writing under sub section (2), to the guardian who has not made the application

(4) In case of disobedience to an order made under sub section (1) or sub section (2) the order may be enforced in the same manner as an injunction granted under section 492 of section 493 of the Code of Civil Procedure in a case under sub section (1) as if the ward were the plaintiff and the guardian were the

defendant or in a case under sub section (2) if the guardian who made the application the plaintiff and the other guardian were defendant

(5) Except in a case under sub section nothing in this section shall apply to a tutor who is, as such, a guardian

44 If, for the purpose or with the effect of preventing the Court from exercising its authority in respect to a ward guardian appointed or declared by the Court removes the ward from the limits of the jurisdiction of the Court in contravention of provisions of section 26 he shall be liable on the order of the Court to fine not exceeding one thousand rupees or to imprisonment in the jail for a term which may extend to six months

45 (1) In the following cases namely —

(a) if a person having the custody of a minor fails to produce him or cause him to be produced in compliance with a direction under section 12 sub section (1) or to his utmost to compel the minor to return to the custody of his guardian in obedience to an order under section 12 sub section (1) or

(b) if a guardian appointed or declared by the Court fails to deliver to the Court within the time allowed by or under clause (2) of section 34 a statement required under that clause or to exhibit accounts in compliance with a requirement under clause (c) of that section or to bring into the Court the balance due from him on those accounts in compliance with a requisition under clause (2) of section 34 or

(c) if a person who has ceased to be a guardian, or the representative of such person fails to deliver any proper accounts in compliance with a requisition under section 41 sub section (3),

the person guardian or representative as the case may be shall be liable by order of the Court to fine not exceeding one hundred rupees in case of recidancy to further fine not exceeding ten rupees for each day after the first day which the default continues and not exceeding five hundred rupees in the aggregate and detention in the civil jail until he undertake to produce the minor or cause him to be produced or to compel his return or to deliver the statement or to exhibit the accounts or to pay the balance or to deliver the property or accounts as the case may be

(2) If a person who has been released from detention on giving an undertaking under section (1) fails to carry out the undertaking

*The Guardians and Wards Act, 1890**(Chapter IV—Supplemental Provisions—Sections 46 to 51)*

within the time allowed by the Court the Court may cause him to be arrested and re committed to the civil jail

46 (1) The Court may call upon the Collector or upon any Court subordinate to the Court for a report on any matter arising in any proceeding under this Act and treat the report as evidence

(2) For the purpose of preparing the report the Collector or the Judge of the subordinate Court as the case may be shall make such inquiry as he deems necessary and may for the purposes of the inquiry exercise any power of compelling the attendance of a witness to give evidence or produce a document which is conferred on a Court by the Code of Civil Procedure

47 An appeal shall lie to the High Court from an order made by a District Court—

- (a) under section 7, appointing or declaring or refusing to appoint or declare a guardian or
- (b) under section 9 sub section (j) returning in application or
- (c) under section 25 making or refusing to make an order for the return of a ward to the custody of his guardian or
- (d) under section 26 refusing leave for the removal of a ward from the limits of the jurisdiction of the Court or imposing conditions with respect thereto or
- (e) under section 28 or section 29 refusing permission to a guardian to do an act referred to in the section or
- (f) under section 30 defining restricting or extending the powers of a guardian or
- (g) under section 39 removing a guardian or
- (h) under section 40 refusing to discharge a guardian or
- (i) under section 43 regulating the conduct or proceedings of a guardian or settling a matter in difference between joint guardians, or enforcing the order or
- (j) under section 44 or section 45 imposing a penalty

48 Save as provided by the last foregoing section and by section 622 of the Code of Civil Procedure, an order made under this Act shall be final and shall not be liable to be contested by suit or otherwise

49 The costs of any proceeding under this Act including the costs of maintaining a guardian or other person in the civil jail, shall subject to

any rules made by the High Court under this Act be in the discretion of the Court in which the proceeding is had

50 (1) In addition to any other power to make rules conferred expressly or impliedly by this Act, the High Court may from time to time make rules consistent with this Act—

- (a) as to the matters respecting which and the time at which reports should be called for from Collectors and subordinate Courts
- (b) as to the allowances to be granted to, and the security to be required from guardians and the cases in which such allowances should be granted
- (c) as to the procedure to be followed with respect to applications of guardians for permission to do acts referred to in sections 28 and 29
- (d) as to the circumstances in which such requisitions as are mentioned in clauses (a) (b) (c) and (d) of section 34 should be made
- (e) as to the preservation of statements and accounts delivered and exhibited by guardians
- (f) as to the inspection of those statements and accounts by persons interested
- (g) as to the custody of money and securities for money belonging to wards
- (h) as to the security on which money belonging to wards may be invested
- (i) as to the education of wards for whom guardians not being Collectors have been appointed or declared by the Court and,
- (j) generally for the guidance of the Courts in carrying out the purposes of this Act

(2) Rules under clauses (i) and (j) of sub section (1) shall not have effect until they have been approved by the Local Government nor shall any rule under this section have effect until it has been published in the official Gazette

51 A guardian appointed by or holding a certificate of administration or by a Civil Court under any enactment repealed by this Act shall save as may be prescribed be subject to the provisions of this Act and of the rules made under it as if he had been appointed or declared by the Court under Chapter II

*The Guardians and Wards Act, 1890**(Chapter IV—Supplemental Provisions—Sections 52-53)*

1875

52 In section 3 of the Indian Majority Act 1875 for the words "every minor of whose person or property a guardian has been or shall be appointed by any Court of Justice and every minor under the jurisdiction of any Court of Wards, the following shall be substituted namely—

"every minor of whose person or property, or both a guardian other than a guardian for a suit within the meaning of Chapter XXXI of the Code of Civil Procedure has been or shall be appointed or declared by any Court of Justice before the minor has attained the age of eighteen years and every minor of whose property the superintendence has been or shall be assumed by any Court of Wards before the minor has attained that age

of 1882

53 Chapter XXXI of the Code of Civil Procedure shall be amended as follows, namely—

of 1882

A—To section 440 of the said Code the following shall be added, namely—

"If a minor has a guardian appointed or declared by an authority competent in this behalf, a suit shall not be instituted on behalf of the minor by any person other than such guardian except with the leave of the Court granted after notice to such guardian and after hearing any objections which he may desire to make with respect to the institution of the suit and the Court shall not grant such leave unless it is of opinion that it is for the welfare of the minor that the person proposing to institute the suit in the name of the minor should be permitted to do so

B—To section 443 of the said Code the following shall be added, namely—

"Where an authority competent in this behalf has appointed or declared a guardian or guardians of the person or property or both of the minor the Court shall appoint him or one of them as the case may be to be the guardian for the suit under this section unless it considers for reasons to be recorded by it that some other person ought to be so appointed

C—After section 446 of the said Code the following shall be added, namely—

"If the next friend is not a guardian appointed or declared by an authority com-

petent in this behalf and an application is made by a guardian so appointed or declared who desires to be himself appointed in the place of the next friend the Court shall remove the next friend unless it considers for reason to be recorded by it, that the guardian ought not to be appointed the next friend of the minor

D—For section 461 of the said Code the following shall be substituted namely—

461 (1) A next friend or guardian for the suit shall not without the leave of the Court receive any money or other moveable property on behalf of a minor, either—

(a) by way of compromise before decree or order or

(b) under a decree or order in favour of the minor

(2) Where the next friend or guardian for the suit has not been appointed or declared by competent authority to be guardian of the property of the minor or having been so appointed or declared is under any disability known to the Court to receive the money or other moveable property, the Court shall if it grants him leave to receive the property require such security and give such directions as will in its opinion sufficiently protect the property from waste and ensure its proper application

E—For section 464 of the said Code as amended by the Civil Procedure Code Amendment Act 1888, the following shall be substituted, namely—

464 Nothing in this Chapter applies to a Sovereign Prince or ruling Chief suing or being sued in the name of his State or being sued by direction of the Governor-General in Council or a Local Government in the name of an agent or in any other name, or shall be construed to affect, or in any way derogate from the provisions of any local law for the time being in force relating to suits by or against minors or by or against lunatics or other persons of unsound mind

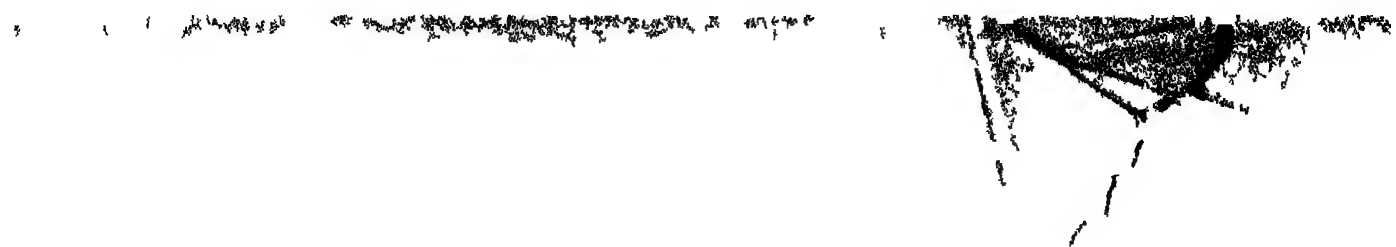


The Guardians and Wards Act, 1890
(The Schedule —Enactments repealed)

THE SCHEDULE
ENACTMENTS REPEALED
(See section 2)

Number and year	Title and subject	Extent of repeal	Number and year	Title and subject	Extent of repeal
<i>Acts of the Governor General in Council</i>			<i>Acts of the Governor General in Council—contd</i>		
XIV of 1858	Minors (Madras)	The whole	XVIII of 1884	Punjab Courts Act 1884	So much of section 29 as has not been repealed
XL of 1858	Minors (Bengal)	So much as has not been repealed	XVII of 1885	Central Provinces Government Wards Act 1885	Section 5
IX of 1861	Minors	The whole	XII of 1887	Bengal North Western Provinces and Assam Civil Courts Act 1887	Clause (b) of section 23 subsection (2)
XX of 1864	Minors (Bombay)	The whole	XI of 1889	Lower Burma Courts Act 1889	The words "to be and in section 99 subsection (1) and section 102 so far as it relates to Act XIII of 1874"
XIV of 1869	Bombay Civil Courts Act 1869	So much of the last paragraph of clause 16 as has not been repealed	<i>Made as Regulations</i>		
VII of 1870	Court fees Act 1870	Section 19H and article 10 of Schedule I	V of 1804	Court of Wards	Section 20 and so much of sections 21 and 22 as relates to persons and property of minor not subject to the superintendence of the Court of Wards
IV of 1872	Punjab Laws Act 1872	So far as it relates to Act XL of 1858	X of 1831	Minors Estates	Section 3
XIX of 1873	North Western Provinces Land revenue Act 1873	Section 258	<i>Regulations under the Statute 33 Victoria, Chapter 3</i>		
XIII of 1874	European British Minors Act 1874	The whole	IX of 1874	Arakan Hill District Laws	So far as it relates to Acts XL of 1858 and IX of 1861
XV of 1874	Laws Local Extent Act 1874	So far as it relates to any enactment repealed by this Act			
XX of 1875	Central Provinces Laws Act 1875	So far as it relates to Act XL of 1858			
XVIII of 1876	Oudh Laws Act 1876	So far as it relates to Act XL of 1858			
XIII of 1879	Oudh Civil Courts Act 1869	Clause (1) of section 25 relating to proceedings under Acts XL of 1858 and IX of 1861			
XIV of 1882	Code of Civil Procedure	The second paragraph of section 443			

S HARVEY JAMES,
Secretary to the Government of India



GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 21st March 1890 and is hereby promulgated for general information —

ACT NO IX OF 1890
THE INDIAN RAILWAYS ACT, 1890

CONTENTS

CHAPTER I

PRELIMINARY

SECTIONS

- 1 Title, extent and commencement
- 2 Repal
- 3 Definitions

CHAPTER II

INSPECTION OF RAILWAYS

- 4 Appointment and duties of Inspectors
- 5 Powers of Inspectors
- 6 Facilities afforded to Inspectors

CHAPTER III

CONSTRUCTION AND MAINTENANCE OF WORKS

- 7 Authority of railway administrations to execute all necessary work
- 8 Alteration of pipes, wires and drains
- 9 Temporary entry upon land for repairing or preventing accident
- 10 Payment of compensation for damage caused by lawful exercise of power under section 7, 8 or 9
- 11 Accommodation works
- 12 Power for owner, occupier or local authority to cause additional accommodation works to be made
- 13 Fences, screens, gates and bars
- 14 Over and under bridge
- 15 Removal of trees dangerous to or obstructing the working of a railway

CHAPTER IV

OPENING OF RAILWAYS

- 16 Right to use locomotives
- 17 Notice of intended opening of a railway
- 18 Sanction of the Government a condition precedent to the opening of a railway
- 19 Procedure in sanctioning the opening of a railway
- 20 Application of the provisions of the three

SECTIONS

- 22 Power to make rule with respect to the opening of railways
- 23 Power to close an opened railway
- 24 Re-opening of a closed railway
- 25 Delegation of powers under this Chapter to Inspectors

CHAPTER V

RAILWAY COMMISSIONS AND TRAFFIC FACILITIES

Railway Commissions

- 26 Constitution of Railway Commission
- 27 Restriction of jurisdiction of Railway Commission to cases specially referred
- 28 Reference of cases to Railway Commission
- 29 Constitution of Railway Commission in session
- 30 Powers of Railway Commission
- 31 Appeals from orders of Railway Commission
- 32 Operation of order of Railway Commission
- 33 Assessors
- 34 Power of the Governor General in Council to make rules for the purposes of this Chapter
- 35 Cost of proceedings under this Chapter
- 36 Execution of orders of Railway Commission and High Court
- 37 Evidence of document
- 38 Submission to the Governor General in Council of special reports by Railway Commission
- 39 Dissolution of Railway Commission
- 40 Finality of orders of Railway Commission subject to the foregoing provisions of this Chapter
- 41 Bar of jurisdiction of ordinary Court in certain matters cognizable by Railway Commission

Traffic Facilities

- 42 Duty of railway administrations to arrange for receiving and forwarding traffic without unreasonable delay and without partiality
- 43 Undue preference in case of unequal railway traffic or services
- 44 Provision for facilities and equal treatment where ships or boats are used which are not part of a railway
- 45 Terminals
- 46 Power of Railway Commission to fix terminals

CHAPTER VI

WORKING OF RAILWAYS

General

SECTIONS

- 49 Agreements with the Governor General in Council for construction or lease of rolling stock
- 50 Powers of railway companies to enter into working agreements
- 51 Establishment of ferries and roadways for accommodation of traffic
- 52 Returns

Carriage of Property

- 53 Maximum load for wagons
- 54 Power for railway administrations to impose conditions for working traffic
- 55 Lien for rates terminals and other charges
- 56 Disposal of unclaimed things on a railway
- 57 Power for railway administrations to require indemnity on delivery of goods in certain cases
- 58 Requisitions for written accounts of description of goods
- 59 Dangerous or offensive goods
- 60 Exhibition to the public of authority for quoted rates
- 61 Requisition on railway administrations for details of gross charges

Carriage of Passengers

- 62 Communication between passengers and railway servants in charge of trains
- 63 Maximum number of passengers for each compartment
- 64 Reservation of compartments for females
- 65 Exhibition of time tables and tables of fares at stations
- 66 Supply of tickets on payment of fares
- 67 Provision for tickets which tickets have been issued for train not having room available for additional passengers
- 68 Prohibition against travelling without pass or ticket
- 69 Exhibition and surrender of passes and tickets
- 70 Return and season tickets
- 71 Power to refuse to carry persons suffering from infectious or contagious disorder

CHAPTER VII

RESPONSIBILITY OF RAILWAY ADMINISTRATIONS AS CARRIERS

- 72 Measure of the general responsibility of a railway administration as a carrier of animals and goods
- 73 Further provision with respect to the liability of a railway administration as a carrier of animals
- 74 Further provision with respect to the liability of a railway administration as a carrier of luggage

SECTIONS

- 75 Further provision with respect to the liability of a railway administration as a carrier of articles of special value
- 76 Burden of proof in suits in respect of loss of animals or goods
- 77 Notification of claims to refunds of overcharges and to compensation for losses
- 78 Exoneration from responsibility in case of goods falsely described
- 79 Settlement of compensation for injuries to officers, soldiers and followers on duty
- 80 Suit for compensation for injury to through booked traffic
- 81 Limitation of liability of railway administration in respect of traffic on inland waters by vessel not being part of railway
- 82 Limitation of liability of railway administration in respect of accidents at sea

CHAPTER VIII

ACCIDENTS

- 83 Report of railway accidents
- 84 Power to make rules regarding notices of and inquiries into accidents
- 85 Submission of return of accidents
- 86 Provision for compulsory medical examination of person injured in railway accident

CHAPTER IX

PENALTIES AND OFFENCES

Forfeitures by Railway Companies

- 87 Penalty for default in compliance with requisition under section 13
- 88 Penalty for contravention of section 16 18 19 or 21 or 24
- 89 Penalty for not having certain documents kept or exhibited at stations under section 47 54 or 65
- 90 Penalty for not making rules as required by section 47
- 91 Penalty for failure to comply with decision under section 48
- 92 Penalty for delay in submitting returns under section 52 or 85
- 93 Penalty for neglect of provisions of section 53 or 63 with respect to carrying capacity of rolling stock
- 94 Penalty for failure to comply with requisition under section 62 for maintenance of means of communication between passengers and railway servants
- 95 Penalty for failure to reserve compartments for females under section 64

SECTIONS

96. Penalty for omitting to give the notices of accidents required by section 83 and under section 84.
 97 Recovery of penalties
 98 Alternative or supplementary character of remedies afforded by the foregoing provisions of this Chapter

Offences by Railway Servants

- 99 Breach of duty imposed by section 60
 100 Drunkenness
 101 Endangering the safety of persons
 102 Compelling passengers to enter carriages already full
 103 Omission to give notice of accident
 104 Obstructing level crossings
 105 False returns

Other Offences

- 106 Giving false account of goods
 107 Unlawfully bringing dangerous or offensive goods upon a railway
 108 Needlessly interfering with means of communication in a train
 109 Entering compartment reserved or already full or resisting entry into a compartment not full
 110 Smoking
 111 Defacing public notices
 112 Fraudulently travelling or attempting to travel without proper pass or ticket
 113 Travelling without pass or ticket or with insufficient pass or ticket or beyond authorised distance
 114 Transferring return half of return ticket
 115 Disposal of lines under the two last foregoing sections
 116 Altering or defacing pass or ticket
 117 Being or suffering person to travel on railway with infectious or contagious disorder
 118 Entering carriage in motion or otherwise improperly travelling on a railway
 119 Entering carriage or other place reserved for females
 120 Drunkenness or nuisance on a railway
 121 Obstructing railway servant in his duty
 122 Trespass and refusal to desist from trespass
 123 Disobedience of omnibus drivers to directions of railway servants
 124 Opening or not properly shutting gates
 125 Cattle trespass
 126 Maliciously wrecking or attempting to wreck a train
 127 Maliciously hurting or attempting to hurt persons travelling by railway
 128 Endangering safety of persons travelling by railway by wilful act or omission

SECTIONS.

- 129 Endangering safety of persons travelling by railway by rash or negligent act or omission
 130 Special provision with respect to the commission by children of acts endangering safety of persons travelling by railway

Procedure

- 131 Arrest for offences against certain sections
 132 Arrest of persons likely to abscond or unknown
 133 Magistrates having jurisdiction under Act
 134 Place of trial

CHAPTER X

SUPPLEMENTAL PROVISIONS

- 135 Taxation of railways by local authorities
 136 Restriction on execution against railway property
 137 Railway servants to be public servants for the purposes of Chapter IX of the Indian Penal Code
 138 Procedure for summary delivery to railway administration of property detained by a railway servant
 139 Mode of signifying communications from the Governor General in Council
 140 Service of notices on railway administrations
 141 Service of notices by railway administrations
 142 Presumption where notice is served by post
 143 Provisions with respect to rules
 144 Delegation of powers of Governor General in Council
 145 Representation of Managers and Agents of Railways in Courts
 146 Power to extend Act to steam tramways
 147 Power to exempt railways from Act
 148 Matters supplemental to the definitions of railway and railway servant
 149 Amendment of the Indian Penal Code
 150 Amendment of the Sindh Fishery Railway Act 1887

THE FIRST SCHEDULE—ENACTMENTS REPEALED

THE SECOND SCHEDULE—ARTICLES TO BE DECLARED AND INSURED

*The Indian Railways Act, 1890**(Chapter I—Preliminary—Sections 1-3)**An Act to consolidate, amend and add to the law relating to Railways in India*

WHEREAS it is expedient to consolidate amend and add to the law relating to railways in India It is hereby enacted as follows —

CHAPTER I

PRELIMINARY

I (1) This Act may be called the Indian Title extent and commencement Railways Act, 1890

(2) It extends to the whole of British India inclusive of Upper Burma and (in so far as it has been or may be extended under the provisions of the Sindh Pishin Railway Act 1887) of British Baluchistan and applies also to all subjects of Her Majesty within the dominions of Princes and States in India in alliance with Her Majesty and to all Native subjects of Her Majesty without and beyond British India and those dominions and

(3) It shall come into force on the first day of May 1890

2 (1) On and from that day the enactments specified in the first schedule are repealed to the extent mentioned in the third column thereof

(2) But all rules, declarations and appointments made sanction and directions given, forms approved powers conferred and notifications published under any of those enactments or under any enactment repealed by any of them shall so far as they are consistent with this Act be deemed to have been respectively made, given, approved, conferred and published under this Act

(3) Any enactment or document referring to any of those enactments or to any enactment repealed by any of them, shall so far as may be be construed to refer to this Act or to the corresponding portion thereof

3 In this Act unless there is something repugnant in the subject or context,—

Definitions

(1) "tramway" means a tramway constructed under the Indian Tramways Act, 1886 or any special Act relating to tramways

(2) "ferry" includes a bridge of boats, pontoons or rafts a swing bridge, a flying bridge and a temporary bridge, and the approaches to and landing places of a ferry

(3) "inland water" means any canal, river, lake or navigable water in British India

(4) "railway" means a railway, or any por-

tion of a railway, for the public carriage of passengers, animals or goods, and includes—

(a) all land within the fences or other boundary marks indicating the limits of the land appurtenant to a railway,

(b) all lines of rails, sidings or branches worked over for the purposes of, or in connection with a railway,

(c) all stations offices warehouses wharves, workshops manufactories fixed plant and machinery and other works constructed for the purposes of or in connection with a railway and

(d) all ferries ships boats and rafts which are used on inland waters for the purposes of the traffic of a railway and belong to or are hired or worked by the authority administering the railway

(5) "railway company" includes any persons whether incorporated or not who are owners or lessees of a railway or parties to an agreement for working a railway

(6) railway administration or administration, in the case of a railway administered by the Government or a Native State, means the Manager of the railway and includes the Government or the Native State, and, in the case of a railway administered by a railway company means the railway company

(7) railway servant means any person employed by a railway administration in connection with the service of a railway

(8) Inspector means an Inspector of Railways appointed under this Act

(9) goods includes inanimate things of every kind

(10) "rolling stock" includes locomotive engines tenders carriages wagons trucks and trollies of all kinds

(11) "traffic" includes rolling stock of every description as well as passengers, animals and goods

(12) "through traffic" means traffic which is carried over the railways of two or more railway administrations

(13) "rate" includes any fare charge or other payment for the carriage of any passenger animal or goods

(14) "terminals" includes charges in respect of stations sidings, wharves, depôts warehouses cranes and other similar matters and of any services rendered thereat

(15) "pass" means an authority given by a railway administration, or by an officer appointed by a railway administration in that behalf, and authorising the person to whom it is given to travel as a passenger on a railway gratuitously

*The Indian Railways Act, 1890***(Chapter II — Inspection of Railways — Sections 4 to 6) (Chapter III — Construction and Maintenance of Works — Section 7)**

(16) "ticket" includes a single ticket, a return ticket and a season ticket

(17) 'maund' means a weight of three thousand two hundred tolas, each tola being a weight of one hundred and eighty grains Troy and

(18) Collector means the chief officer in charge of the land revenue administration of a district and includes any officer specially appointed by the Local Government to discharge the functions of a Collector under this Act

CHAPTER II**INSPECTION OF RAILWAYS**

4 (1) The Governor General in Council may ^{Appointment and} appoint persons by name ^{duties of Inspectors} or by virtue of their office, to be Inspectors of Railways

(2) The duties of an Inspector of Railways shall be—

- (a) to inspect railways with a view to determine whether they are fit to be opened for the public carriage of passengers and to report thereon to the Governor General in Council as required by this Act
- (b) to make such periodical or other inspections of any railway or of any rolling stock used thereon as the Governor General in Council may direct,
- (c) to make inquiry under this Act into the cause of any accident on a railway
- (d) to perform such other duties as are imposed on him by this Act or any other enactment for the time being in force relating to railways

5 An Inspector shall for the purpose of any ^{Powers of Inspectors} of the duties which he is required or authorised to perform under this Act be deemed to be a public servant within the meaning of the Indian Penal Code, and subject to the control of the Governor General in Council shall for that purpose have the following powers namely —

- (a) to enter upon and inspect any railway or any rolling stock used thereon
- (b) by an order in writing under his hand addressed to the railway administration to require the attendance before him of any railway servant, and to require answers or returns to such inquiries as he thinks fit to make from such railway servant or from the railway administration
- (c) to require the production of any book or document belonging to or in the possession or control of any railway administration (except a communication between a railway company and its legal advisers) which it appears to him to be necessary to inspect

6 A railway administration shall afford to the ^{Facilities to be afforded to Inspectors} Inspector all reasonable facilities for performing the duties and exercising the powers imposed and conferred upon him by this Act

CHAPTER III**CONSTRUCTION AND MAINTENANCE OF WORKS**

7 (1) Subject to the provisions of this Act and in the case of immovable property not belonging to the railway administration to the provisions of any enactment for the time being in force for the acquisition of land for public purposes and for companies, and subject also in the case of a railway company to the provisions of any contract between the company and the Government, a railway administration may for the purpose of constructing a railway or the accommodation or other works connected therewith and notwithstanding anything in any other enactment for the time being in force —

- (a) make or construct in, upon across, under or over any lands or any streets hills, valleys roads railways or tramways or any rivers canals brooks streams or other waters or any drains water pipes gas pipes or telegraph lines, such temporary or permanent inclined planes arches tunnels culverts embankments aqueducts bridges roads ways passages conduits, drains piers cuttings and fences as the railway administration thinks proper
- (b) alter the course of any rivers brooks streams or watercourses for the purpose of constructing and maintaining tunnels, bridges passages or other works over or under them and divert or alter, as well temporarily as permanently the course of any rivers brooks streams or watercourses or any roads streets or ways, or raise or sink the level thereof, in order the more conveniently to carry them over or under or by the side of the railway as the railway administration thinks proper
- (c) make drains or conduits into, through or under any lands adjoining the railway for the purpose of conveying water from or to the railway
- (d) erect and construct such houses, ware houses offices and other buildings and such yards stations wharves engines machinery, apparatus and other works and conveniences as the railway administration thinks proper,

*The Indian Railways Act, 1890**(Chapter III—Construction and Maintenance of Works—Sections 8-11)*

(e) alter repair or discontinue such buildings works and conveniences as aforesaid or any of them, and substitute others in their stead and

(f) do all other acts necessary for making maintaining altering or repairing and using the railway

(2) The exercise of the powers conferred on a railway administration by sub section (1) shall be subject to the control of the Governor General in Council

8 A railway administration may for the purpose of exercising the powers conferred upon it by this Act alter the position of any pipe for the supply of gas, water or compressed air or the position of any electric wire or of any drain not being a main drain

Provided that—

(a) when the railway administration desires to alter the position of any such pipe wire or drain it shall give reasonable notice of its intention to do so and of the time at which it will begin to do so to the local authority or company having control over the pipe, wire or drain or when the pipe wire or drain is not under the control of a local authority or company, to the person under whose control the pipe wire or drain is,

(b) a local authority company or person receiving notice under proviso (a) may send a person to superintend the work and the railway administration shall execute the work to the reasonable satisfaction of the person so sent and shall make arrangements for continuing during the execution of the work the supply of gas water compressed air or electricity or the maintenance of the drainage, as the case may be

9 (1) The Governor General in Council may authorise any railway administration in case of any slip or other accident happening or being apprehended to any cutting embankment or other work under the control of the railway administration to enter upon any lands adjoining its railway for the purpose of repairing or preventing the accident and to do all such works as may be necessary for the purpose

(2) In case of necessity the railway administration may enter upon the lands and do the works aforesaid without having obtained the previous sanction of the Governor General in Council but in such a case shall, within seventy two hours after such entry make a report to the Governor General in Council specifying the nature of the accident or apprehended accident and of the works necessary to be done, and the power con-

ferred on the railway administration by this section shall cease and determine if the Governor General in Council after considering the report considers that the exercise of the power is not necessary for the public safety

10 (1) A railway administration shall do as little damage as possible the exercise of the powers conferred by any of the three last foregoing sections and compensation shall be paid for any damage caused by the exercise thereof

(2) A suit shall not lie to recover such compensation but in case of dispute the amount thereof shall, on application to the Collector be determined and paid in accordance, so far as may be with the provisions of sections 11 to 15 both inclusive and sections 18 to 42 both inclusive, of the Land acquisition Act 1874 and the provisions of sections 57 and 58 that Act shall apply to the award of compensation

11 (1) A railway administration shall make and maintain the following works for the accommodation of the owners and occupiers of lands adjoining the railway namely

(a) such and so many convenient crossing bridges arches culverts and passages over under or by the sides of or leading to or from the railway as may in the opinion of the Governor General in Council be necessary for the purpose of making good any interruptions caused by the railway to the use of the lands through which the railway is made, and

(b) all necessary arches tunnels culvert drains watercourses or other passage over or under or by the sides of the railway, of such dimensions as will in the opinion of the Governor General in Council be sufficient at all times to convey water as freely from or to the lands lying near or affected by the railway before the making of the railway, or nearly so as may be

(2) Subject to the other provisions of this Act, the works specified in clauses (a) and (b) of sub section (1) shall be made during or immediately after the laying out or formation of the railway over the lands traversed thereby and in such manner as to cause as little damage or inconvenience as possible to persons interested in the lands or affected by the works

(3) The foregoing provisions of this section are subject to the following provisos, namely—

(a) a railway administration shall not be required to make any accommodative works in such a manner as would prevent or obstruct the working or using of the

The Indian Railways Act, 1890

(Chapter III—Construction and Maintenance of Works—Sections 12-15)

railway, or to make any accommodation works with respect to which the owners and occupiers of the lands have agreed to receive and have been paid compensation in consideration of their not requiring the works to be made.

(b) save as hereinafter in this Chapter provided a railway administration shall not, except on the requisition of the Governor General in Council be compelled to defray the cost of executing any further or additional accommodation works for the use of the owners or occupiers of the lands after the expiration of ten years from the date on which the railway passing through the lands was first opened for public traffic

(c) where a railway administration has provided suitable accommodation for the crossing of a road or stream and the road or stream is afterwards diverted by the act or neglect of the person having the control thereof the administration shall not be compelled to provide other accommodation for the crossing of the road or stream

(4) The Governor General in Council may appoint a time for the commencement of any work to be executed under sub section (1), and if within fourteen days next after that time the railway administration fails to commence the work, having commenced it fails to proceed diligently to execute it in a sufficient manner the Governor General in Council may execute it and recover from the railway administration the cost incurred by him in the execution thereof

12 If an owner or occupier of any land affected by a railway considers the works made under the last foregoing section to be insufficient for the commodious use of the land or if the Local Government or a local authority desires to construct a public road or other work cross, under or over a railway he or it as the case may be may at any time require the railway administration to make at his or its expense such further accommodation works as he or it thinks necessary and are agreed to by the railway administration or in case of difference of opinion, may be authorised by the Governor General in Council

13 The Governor General in Council may require that within a time to be specified in the requisition or within such further time as he may appoint in this behalf,—

(a) boundary marks or fences be provided or renewed by a railway administration for a railway or any part thereof and for

roads constructed in connection therewith

(b) any works in the nature of a screen near to or adjoining the side of any public road constructed before the making of a railway be provided or renewed by a railway administration for the purpose of preventing danger to passengers on the road by reason of horses or other animals being frightened by the sight or noise of the rolling stock moving on the railway

(c) suitable gates chains, bars, stiles or hand rails be erected or renewed by a railway administration at places where a railway crosses a public road on the level

(d) persons be employed by a railway administration to open and shut such gates, chains or bars

14 (1) Where a railway administration has constructed a railway across a public road on the level the Governor General in Council may at any time if it appears to him necessary for the public safety require the railway administration within such time as he thinks fit to carry the road either under or over the railway by means of a bridge or arch with convenient ascents and descents and other convenient approaches instead of crossing the road on the level or to execute such other works as, in the circumstances of the case, may appear to the Governor General in Council to be best adapted for removing or diminishing the danger arising from the level crossing

(2) The Governor General in Council may require as a condition of making a requisition under sub section (1) that the local authority if any which maintains the road shall undertake to pay the whole of the cost to the railway administration of complying with the requisition or such portion of the cost as the Governor General in Council thinks just

15 (1) In either of the following cases namely —

(a) where there is danger that a tree standing near a railway may fall on the railway so as to obstruct traffic

(b) when a tree obstructs the view of any fixed signal

the railway administration may with the permission of any Magistrate fell the tree or deal with it in such other manner as will in the opinion of the railway administration avert the danger or remove the obstruction, as the case may be

*The Indian Railways Act, 1890**(Chapter IV — Opening of Railways — Sections 16 17)*

(2) In case of emergency the power mentioned in sub section (1) may be exercised by a railway administration without the permission of a Magistrate

(3) Where a tree felled or otherwise dealt with under sub section (1) or sub section (2) was in existence before the railway was constructed or the signal was fixed any Magistrate may, upon the application of the persons interested in the tree award to those persons such compensation as he thinks reasonable

(4) Such an award, subject where made in a presidency town by any Magistrate other than the Chief Presidency Magistrate or where made elsewhere by any Magistrate other than the District Magistrate, to revision by the Chief Presidency Magistrate or the District Magistrate, as the case may be shall be final

(5) A Civil Court shall not entertain a suit to recover compensation for any tree felled or otherwise dealt with under this section

CHAPTER IV

OPENING OF RAILWAYS

16 (1) A railway administration may, with the previous sanction of the Governor General in Council use upon a railway locomotive engines or other motive power and rolling stock to be drawn or propelled thereby

(2) But rolling stock shall not be moved upon a railway by steam or other motive power until such general rules for the railway as may be deemed to be necessary have been made, sanctioned and published under this Act

17 (1) Subject to the provisions of sub section (2) a railway administration shall, one month at least before it intends to open any railway for the public carriage of passengers give to the Governor General in Council notice in writing of its intention

(2) The Governor General in Council may in any case, if he thinks fit reduce the period of or dispense with, the notice mentioned in sub section (1)

18 A railway shall not be opened for the public carriage of passengers until the Governor General in Council or an Inspector empowered by the Governor General in Council in this behalf, has by order sanctioned the opening thereof for that purpose

19 (1) The sanction of the Governor General in Council under the last foregoing section shall not be given until an Inspector has after inspection of the railway reported in writing to the Governor General in Council—

- (a) that he has made a careful inspection of the railway and rolling stock
- (b) that the moving and fixed dimensions prescribed by the Governor General in Council have not been infringed,
- (c) that the weight of rails, strength of bridges general structural character of the works and the size of and maximum gross load upon the axles of any rolling stock are such as have been prescribed by the Governor General in Council
- (d) that the railway is sufficiently supplied with rolling stock
- (e) that general rules for the working of the railway when opened for the public carriage of passengers have been made, sanctioned and published under this Act and
- (f) that, in his opinion the railway can be opened for the public carriage of passengers without danger to the public using it

(2) If in the opinion of the Inspector the railway cannot be so opened without danger to the public using it he shall state that opinion together with the grounds therefor to the Governor General in Council and the Governor General in Council may thereupon order the railway administration to postpone the opening of the railway

(3) An order under the last foregoing sub section must set forth the requirements to be complied with as a condition precedent to the opening of the railway being sanctioned, and shall direct the postponement of the opening of the railway until those requirements have been complied with or the Governor General in Council is otherwise satisfied that the railway can be opened without danger to the public using it

(4) The sanction given under this section may be either absolute or subject to such conditions as the Governor General in Council thinks necessary for the safety of the public

(5) When sanction for the opening of a railway is given subject to conditions and the railway administration fails to fulfil those conditions, the sanction shall be deemed to be void and the railway shall not be worked or used until the conditions are fulfilled to the satisfaction of the Governor General in Council

The Indian Railways Act, 1890

(Chapter IV—Opening of Railways—Sections 20 to 26)

20 (1) The provisions of sections 17, 18 and 19 with respect to the opening of a railway shall extend to the opening of the works mentioned in sub section (2) when those works form part of or are directly connected with a railway used for the public carriage of passengers and have been constructed after the section which preceded the first opening of railway

2) The works referred to in sub section (1) additional lines of railway deviation lines junctions and crossings on the level, any alteration or re construction material, affecting the structural character of any work which the provisions of sections 17 18 and apply or are extended by this section

21 When an accident has occurred resulting in a temporary suspension of traffic and either the original line and works have been rapidly restored to their original standard, or a temporary diversion has been made for the purpose of restoring communication original line and works so restored or temporary diversion, as the case may be may, the absence of the Inspector be opened for public carriage of passengers subject to the following conditions namely —

- a) that the railway servant in charge of the works undertaken by reason of the accident has certified in writing that the opening of the restored line and works or of the temporary diversion will not in his opinion be attended with danger to the public using the line and works or the diversion and
- b) that notice by telegraph of the opening of the line and works or the diversion shall be sent as soon as may be to the Inspector appointed for the railway

22 The Governor General in Council may make rules defining the cases in which and in those cases the extent to which, procedure prescribed in sections 17 to 20 (both inclusive) may be dispensed with

23 (1) When after inspecting any open railway used for the public carriage of passengers, or any rolling stock used thereon an Inspector is of opinion that the use of the railway or of any specified rolling stock will be attended with danger to the public using it he shall state that opinion, together with the grounds therefor to the Governor General in Council and the Governor General in Council may thereupon order that the railway be closed for the public carriage of passengers, or that the use of the rolling stock so

specified be discontinued, or that the railway or the rolling stock so specified be used for the public carriage of passengers on such conditions only as the Governor General in Council may consider necessary for the safety of the public

(2) An order under sub section (1) must set forth the grounds on which it is founded

24 (1) When a railway has been closed under the last foregoing section it shall not be re opened for the public carriage of passengers until it has been inspected and its re opening sanctioned, in accordance with the provisions of this Act

(2) When the Governor General in Council has ordered under the last foregoing section that the use of any specified rolling stock be discontinued, that rolling stock shall not be used until an Inspector has reported that it is fit for use and the Governor General in Council has sanctioned its use

(3) When the Governor General in Council has imposed under the last foregoing section any conditions with respect to the use of any railway or rolling stock, those conditions shall be observed until they are withdrawn by the Governor General in Council

25 (1) The Governor General in Council may by general or special order authorise the discharge of any of his functions under this Chapter by an Inspector and may cancel any sanction or order given by an Inspector discharging any such function or attach thereto any condition which the Governor General in Council might have imposed if the sanction or order had been given by himself

(2) A condition imposed under sub section (1) shall for all the purposes of this Act have the same effect as if it were attached to a sanction or order given by the Governor General in Council

CHAPTER V

RAILWAY COMMISSIONS AND TRAFFIC FACILITIES

Railway Commissions

26 (1) For the purposes of this Chapter the Governor General in Council shall as occasion may in his opinion require appoint a commission, styled a Railway Commission (in this Act referred to as the Commission) and consisting of one Law Commissioner and two Lay Commissioners

(2) The Commissioners shall sit at such times and in such places as the Governor General in Council appoints

*The Indian Railways Act, 1890**(Chapter V—Railway Commissions and Traffic Facilities—Sections 27-34)*

(3) The Law Commissioner shall be such Judge of the High Court having jurisdiction in reference to European British subjects under the Code of Criminal Procedure 1882, in the place where the Commissioners are to sit as in the case of a High Court established under the Statute 24 and 25 Victoria, chapter 104 the Chief Justice or in the case of the Chief Court of the Punjab, the Senior Judge or, in the case of the Court of the Recorder of Rangoon the Chief Commissioner of Burma may on the request of the Governor General in Council, assign by writing under his hand

(4) The Lay Commissioners shall be appointed by the Governor General in Council and one at least of them shall be of experience in railway business

27 The Commissioners shall take cognizance of such cases only as are referred to them by the Governor General in Council

28 In any of the following circumstances, namely—

- (a) where complaint is made to the Governor General in Council of anything done or any omission made by a railway administration in violation or contravention of any provision of this Chapter
- (b) where any difference which is under the provisions of any agreement required or authorised to be referred to arbitration arises between railway administrations and the railway administrations apply to the Governor General in Council to have it referred to the Commissioners
- (c) where any other difference being a difference between railway administrations or one to which a railway administration is a party arises and the parties thereto apply to the Governor General in Council to have it referred to the Commissioners

the Governor General in Council may, if he thinks fit refer the case to the Commissioners for decision

29. The three Commissioners shall attend at the hearing of any case referred to them for decision under this Chapter, and the Law Commissioner shall preside at the hearing

30 (1) In hearing any such case the Commissioners shall have all the powers which may be exercised in the hearing of an original civil suit by a High Court

(2) The decision shall if the Commission differ in opinion, be in accordance with opinion of the majority, and the final order the case shall be by way of injunction and otherwise

(3) At the hearing the Commissioners permit any party to appear before them either by himself or by any legal practitioner entitled to practise in any High Court

31 (1) An appeal shall not lie from any or of the Commissioners up any question of fact which two of the Commissioners are agreed

(2) Subject to the provisions of sub-section (1) an appeal shall lie from an order of Commissioners—

- (a) where the Law Commissioner was Recorder or Additional Recorder of Rangoon, to the High Court of Judicature at Fort William in Bengal and
- (b) in any other case to the High Court in which the Law Commissioner was member

(3) Such an appeal must be presented within six months from the date of the order appealed from and shall be heard by a bench of as many Judges not being fewer than three, as the High Court may by rule prescribe

(4) In the hearing of the appeal the High Court shall subject to the other provisions of this Chapter have all the powers which it has in Appellate Court under the Code of Criminal Procedure and may make any order which the Commissioners could have made

32 Notwithstanding any appeal to the High Court from an order of the Commissioners the order shall unless the Commissioners or the majority of them see fit to suspend it continue in operation until it is reversed or varied by that Court

33 (1) The Commissioners in the exercise of their jurisdiction under this Chapter, may from time to time with the general or special sanction of the Governor General in Council call in one or more persons of engineering or other technical knowledge to act as assessors

(2) There shall be paid to such persons a remuneration as the Governor General in Council upon the recommendation of the Commissioners may direct

34 The Governor General in Council may make rules regulating proceedings before the Commissioners and enabling the Commissioners to carry into effect the provisions of

X of 1882

XIV of 1882

Restriction of jurisdiction of Railway Commission to cases specially referred

Reference of cases to Railway Commission

Constitution of Railway Commission in session

Powers of Railway Commission

Appeals from orders of Railway Commission

Operation of orders of Railway Commission

As assessor

Power of the Governor or General in Council to make rules for the purposes of this Chapter

*The Indian Railways Act, 1890**(Chapter V—Railway Commissions and Traffic Facilities—Sections 35-42)*

Chapter and prescribing fees to be taken in relation to proceedings before the Commissioners

35 The costs of and incidental to any proceedings before the Commissioners or the High Court under this Chapter shall be in the discretion of the Commissioners or the High Court as the case may be and the payment of costs awarded by the Commissioners may be enforced by the Court of which the Law Commissioner was a Judge as if the payment had been ordered by a decree of a High Court

36 (1) The Court of which the Law Commissioner was a Judge may if it appears on the application of any person who was a party to the proceedings before the Commissioners or on appeal before the High Court, or of the representative of any such person that an injunction made under this Chapter by the Commissioners or by a High Court has not been obeyed by the party enjoined order such party to pay a sum not exceeding one thousand rupees for every day during which the injunction is disobeyed after the date of the order directing such payment

(2) The payment of such sum may be enforced by the Court which made the order as if that Court had given a decree for the same and the Court may direct that the whole or any part of the sum shall be paid to the person making the application under subsection (1) or to the Government

37 A document purporting to be signed by the Commissioners or any of them, shall be received in evidence without proof of the signature and shall until the contrary is proved be deemed to have been so signed and to have been duly executed or issued by the Commissioners

38 The Commissioners shall as soon as may be after the disposal of each case referred to them submit to the Governor General in Council a special report on the case and the Governor General in Council shall cause the report to be published in such manner as he thinks fit for the information of persons interested in the subject matter thereof

39 Except for the purpose of the last foregoing section, a Railway Commission shall be deemed to be dissolved at the close of the last of the sittings of the Commissioners for the decision of the cases referred to them

Provided that, on the application of any person who was a party to the proceedings before

the Commissioners or of the representative of any such person, the Governor General in Council may, if he thinks fit, in any case in which the order passed by the Commissioners is not open to appeal re-appoint the Commissioners for the purpose of hearing an application for a review of their decision and of granting the same and re-hearing the case if they think that the case should be re-heard

40 Subject to the foregoing provisions of this Chapter and to any direction of Her Majesty in Council in order of the Commissioners shall be final and shall not be questioned in or restrained by any Court

41 Except as provided in this Act, no suit shall be instituted or proceeding taken for anything done or any omission made by a railway administration in violation or contravention of any provision of this Chapter or of any order made thereunder by the Commissioners or by a High Court

Traffic Facilities

42 (1) Every railway administration shall, according to its powers afford all reasonable facilities for the receiving for warding and delivering of traffic upon and from the several railways belonging to or worked by it and for the return of rolling stock

(2) A railway administration shall not make or give any undue or unreasonable preference or advantage to or in favour of any particular person or railway administration or any particular description of traffic in any respect whatsoever or subject any particular person or railway administration or any particular description of traffic to any undue or unreasonable prejudice or disadvantage in any respect whatsoever

(3) A railway administration having or working railways which form part of a continuous line of railway communication or having its terminus or station within one mile of the terminus or station of another railway administration shall afford all due and reasonable facilities for receiving and forwarding by one of such railways all the traffic arriving by the other at such terminus or station without any unreasonable delay and without any such preference or advantage or prejudice or disadvantage as aforesaid and so that no obstruction may be offered to the public desirous of using such railways as a continuous line of communication and so that all reasonable accommodation may by means of such railways be at all times afforded to the public in that behalf

*The Indian Railways Act, 1890**(Chapter V—Railway Commissions and Traffic Facilities—Sections 42-44)*

(4) The facilities to be afforded under this section shall include the due and reasonable receiving forwarding and delivering by every railway administration, at the request of any other railway administration of through traffic to and from the railway of any other railway administration at through rates

Provided as follows —

- (a) the railway administration requiring the traffic to be forwarded shall give written notice of the proposed through rate to each forwarding railway administration stating both its amount and its apportionment and the route by which the traffic is proposed to be forwarded. The proposed through rate for animals or goods may be per truck or per maund
- (b) each forwarding railway administration shall, within the prescribed period after the receipt of such notice by written notice inform the railway administration requiring the traffic to be forwarded whether it agrees to the rate apportionment and route and if it has any objection, what the grounds of the objection are
- (c) if at the expiration of the prescribed period no such objection has been sent by any forwarding railway administration the rate shall come into operation at the expiration of that period
- (d) if an objection to the rate, apportionment or route has been sent within the prescribed period the Governor General in Council may, if he thinks fit on the request of any of the railway administrations refer the case to the Commissioners for their decision
- (e) if the objection is to the granting of the rate or to the route the Commissioners shall consider whether the granting of the rate is a due and reasonable facility in the interests of the public, and whether regard being had to the circumstances the route proposed is a reasonable route and shall allow or refuse the rate accordingly or fix such other rate as may seem to the Commissioners to be just and reasonable
- (f) if the objection is only to the apportionment of the rate and the case has been referred to the Commissioners, the rate shall come into operation at the expiration of the prescribed period but the decision of the Commissioners as to its apportionment shall be retrospective in the case of any other objection the operation of the rate shall be suspended until the Commissioners make their order in the case
- (g) the Commissioners in apportioning the through rate shall take into consideration all the circumstances of the case including any special expense incurred in respect of the construction maintenance or working of the route or any part of the route as well as any special charges which any railway administration is entitled to make in respect thereof,
- (h) the Commissioners shall not in any case compel any railway administration to accept lower mileage rates than the mileage rates which the administration may for the time being legally be charging for like traffic carried by a like mode of transit on any other line of communication between the same points being the points of departure and arrival of the through route
- (i) subject to the foregoing provisions of this sub section the Commissioners shall have full power to decide that any proposed through rate is due and reasonable notwithstanding that a less amount may be allotted to any forwarding railway administration out of the through rate than the maximum rate which the railway administration is entitled to charge and to allow and apportion the through rate accordingly
- (j) the prescribed period mentioned in this sub section shall be one month or such longer period as the Governor General in Council may by general or special order prescribe

43 (1) Whenever it is shown that a railway administration charges one trader or class of traders or the traders in any local area lower rates for the same or similar animals or goods or lower rates for the same or similar services than it charges to other traders or classes of traders or to the traders in another local area, the burden of proving that such lower charge does not amount to an undue preference shall lie on the railway administration

(2) In deciding whether a lower charge does or does not amount to an undue preference, the Commissioners may, so far as they think reasonable in addition to any other considerations affecting the case take into consideration whether such lower charge is necessary for the purpose of securing, in the interests of the public, the traffic in respect of which it is made

44 Where a railway administration is a party to an agreement for procuring the traffic of the railway to be carried on any inland water by any ferry, ship, boat or raft

Provision for facilities and equal treatment where ships or boats are used which are not part of a railway

*The Indian Railways Act, 1890**(Chapter V—Railway Commissions and Traffic Facilities—Sections 45 46 Chapter VI—Working of Railways—Sections 47 48)*

which does not belong to or is not hired or worked by the railway administration the provisions of the two last foregoing sections applicable to a railway shall extend to the ferry, ship, boat or raft in so far as it is used for the purposes of the traffic of the railway

45 A railway administration may charge
Terminals reasonable terminals

46 (1) The Governor General in Council may, if he thinks fit refer to the Commissioners for decision any question or dispute which may arise with respect to the terminals charged by a railway administration and the Commissioners may thereupon decide what is a reasonable sum to be paid to the railway administration in respect of terminals

(2) In deciding the question or dispute the Commissioners shall have regard only to the expenditure reasonably necessary to provide the accommodation in respect of which the terminals are charged irrespective of the outlay which may have been actually incurred by the railway administration in providing that accommodation

CHAPTER VI

WORKING OF RAILWAYS

General

47 (1) Every railway company and in the case of a railway administered by the Government an officer to be appointed by the Governor General in Council in this behalf shall make general rules consistent with this Act for the following purposes namely—

- (a) for regulating the mode in which and the speed at which, rolling stock used on the railway is to be moved or propelled
- (b) for providing for the accommodation and convenience of passengers and regulating the carriage of their luggage
- (c) for declaring what shall be deemed to be for the purposes of this Act dangerous or offensive goods and for regulating the carriage of such goods
- (d) for regulating the conditions on which the railway administration will carry passengers suffering from infectious or contagious disorders and providing for the disinfection of carriages which have been used by such passengers
- (e) for regulating the conduct of the railway servants
- (f) for regulating the terms and conditions on which the railway administration will

warehouse or retain goods at any station on behalf of the consignee or owner, and

(g) generally for regulating the travelling upon and the use, working and management of the railway

(2) The rules may provide that any person committing a breach of any of them shall be punished with fine which may extend to any sum not exceeding fifty rupees and that in the case of a rule made under clause (e) of sub-section (1) the railway servant shall forfeit a sum not exceeding one month's pay which sum may be deducted by the railway administration from his pay

(3) A rule made under this section shall not take effect until it has received the sanction of the Governor General in Council and been published in the Gazette of India

Provided that where the rule is in the terms of a rule which has already been published at length in the Gazette of India a notification in that Gazette referring to the rule already published and announcing the adoption thereof shall be deemed a publication of a rule in the Gazette of India within the meaning of this sub-section

(4) The Governor General in Council may cancel any rule made under this section and the authority required by sub-section (1) to make rules thereunder may at any time with the previous sanction of the Governor General in Council rescind or vary any such rule

(5) Every rule purporting to have been made for any railway under section 8 of the Indian Railway Act 1879 and appearing from the IV of 187 (Gazette of India to be intended to apply to the railway at the commencement of this Act shall notwithstanding any irregularity in the making or publication of the rule be deemed to have been made and to have taken effect under this section

(6) Every railway administration shall keep at each station on its railway a copy of the general rules for the time being in force under this section on the railway and shall allow any person to inspect it free of charge at all reasonable times

48 Where two or more railway administrations whose railways have a common terminus or a portion of the same line of rails in common or form separate portions of one continued line of railway communication are not able to agree upon arrangements for conducting at such common terminus or at the point of junction between them, their joint traffic with safety to the public the Governor General in Council upon the application of either or any of the administrations, may decide the matters in dispute between them, so far as those matters relate to the safety of the public and may determine whether the

*The Indian Railways Act, 1890**(Chapter VI—Working of Railways—Sections 49-53)*

whole or what proportion of the expenses attending on such arrangements shall be borne by either or any of the administrations respectively

49 Any railway company, not being a company for which the Statute 42 and 43 Victoria, chapter 41 provides, may from time to time make and carry into effect agreements with the Governor General in Council for the construction of rolling stock plant or machinery used on or in connection with railways or for leasing or taking on lease any rolling stock plant machinery or equipments required for use on a railway or for the maintenance of rolling stock

50 Any railway company not being a company for which the Statute 42 and 43 Victoria, chapter 41 provides, may from time to time make with the Governor General in Council, and carry into effect or with the sanction of the Governor General in Council make with any other railway administration, and carry into effect any agreement with respect to any of the following purposes namely—

- (a) the working use management and maintenance of any railway
- (b) the supply of rolling stock and machinery necessary for any of the purposes mentioned in clause (a) and of officers and servants for the conduct of the traffic of the railway
- (c) the payments to be made and the conditions to be performed with respect to such working use management and maintenance
- (d) the interchange accommodation and conveyance of traffic being or coming from or intended for the respective railways of the contracting parties and the fixing, collecting, apportionment and appropriation of the revenues arising from that traffic
- (e) generally the giving effect to any such provisions or stipulations with respect to any of the purposes hereinbefore in this section mentioned as the contracting parties may think fit and mutually agree on

Provided that the agreement shall not affect any of the rates which the railway administrations parties thereto are from time to time respectively authorised to demand and receive from any person and that every person shall, notwithstanding the agreement be entitled to the use and benefit of the railways of any railway administrations parties to the agreement on the same terms and conditions, and on payment

of the same rates as he would be if the agreement had not been entered into

51 Any railway company, not being a company for which the Statute 42 and 43 Victoria, chapter 41 provides, may from time to time exercise with the sanction of the Governor General in Council all or any of the following powers namely—

- (a) it may establish for the accommodation of the traffic of its railway, any ferry equipped with machinery and plant of good quality and adequate in quantity to work the ferry
- (b) it may work for purposes other than the accommodation of the traffic of the railway any ferry established by it under this section
- (c) it may provide and maintain on any of its bridges, roadways for foot passengers, cattle, carriages, carts or other traffic
- (d) it may construct and maintain roads for the accommodation of traffic passing to or from its railway
- (e) it may provide and maintain any means of transport which may be required for the reasonable convenience of passengers, animals or goods carried or to be carried on its railway
- (f) it may charge tolls on the traffic using such ferries, roadways, roads or means of transport as it may provide under this section according to tariffs to be arranged from time to time with the sanction of the Governor General in Council

52 Every railway administration shall, in forms to be prescribed by the Governor General in Council prepare half yearly or at such intervals as the Governor General in Council may prescribe such returns of its capital and revenue transactions and of its traffic as the Governor General in Council may require and shall forward a copy of such returns to the Governor General in Council at such times as he may direct

Carriage of Property

53 (1) Every railway administration shall determine the maximum load for every wagon or truck in its possession, and shall exhibit the words or figures representing the load so determined in a conspicuous manner on the outside of every such wagon or truck

(2) Every person owning a wagon or truck which passes over a railway shall similarly determine and exhibit the maximum load for the wagon or truck.

*The Indian Railways Act, 1890**(Chapter VI — Working of Railways — Sections 54-58)*

(3) The gross weight of any such wagon or truck bearing on the axles when the wagon or truck is loaded to such maximum load shall not exceed such limit as may be fixed by the Governor General in Council for the class of axle under the wagon or truck

54 (1) Subject to the control of the Governor General in Council, a railway administration may impose conditions not inconsistent with this Act or with any general rule thereunder with respect to the receiving forwarding or delivering of any animals or goods

(2) The railway administration shall keep at each station on its railway a copy of the conditions or the time being in force under sub section (1) at the station and shall allow any person to inspect it free of charge at all reasonable times

(3) A railway administration shall not be bound to carry any animal suffering from any infectious or contagious disorder

55 (1) If a person fails to pay on demand any rate terminal or other charge due from him in respect of any animals or goods the railway administration may detain the whole or any of the animals or goods or if they have been removed from the railway any other animals or goods of such person then being in or thereafter coming into its possession

(2) When any animal or goods have been detained under sub section (1) the railway administration may sell by public auction the whole or any of the animals or goods at once and in the case of other goods or of animals on the expiration of at least fifteen days notice of the intended auction published in one or more of the local newspapers or where there are no such newspapers in such manner as the Governor General in Council may prescribe sufficient of such animals or goods to produce a sum equal to the charge and all expenses of such detention notice and sale, including in the case of animals the expenses of the feeding watering and tending thereof

(3) Out of the proceeds of the sale the railway administration may retain a sum equal to the charge and the expenses aforesaid rendering the surplus if any of the proceeds and such of the animals or goods (if any) as remain unsold to the person entitled thereto

(4) If a person on whom a demand for any rate terminal or other charge due from him has been made fails to remove from the railway within a reasonable time any animals or goods which have been detained under sub section (1) or any animals or goods which have remained unsold after a sale under sub section (2) the railway administration may sell the whole of them and dispose of the proceeds of the sale as nearly as may be under the provisions of sub section (3)

(5) Notwithstanding anything in the foregoing sub sections the railway administration may recover by suit any such rate terminal or other charge as aforesaid or balance thereof

56 (1) When any animals or goods have come into the possession of a railway administration for carriage or otherwise and are not claimed by the owner or other person appearing to the railway administration to be entitled thereto the railway administration shall if such owner or person is known cause a notice to be served upon him requiring him to remove the animals or goods

(2) If such owner or person is not known or the notice cannot be served upon him or he does not comply with the requisition in the notice the railway administration may within a reasonable time subject to the provisions of any other enactment for the time being in force sell the animals or goods as nearly as may be under the provisions of the last foregoing section rendering the surplus if any of the proceeds of the sale to any person entitled thereto

57 Where any animals goods or sale proceeds in the possession of a railway administration are claimed by two or more persons or the ticket or receipt given for the animals or goods is not forthcoming the railway administration may withhold delivery of the animals goods or sale proceeds until the person entitled in its opinion to receive them has given an indemnity to the satisfaction of the railway administration against the claims of any other person with respect to the animal goods or sale proceeds

58 (1) The owner or person having charge of any goods which are brought upon a railway for the purpose of being carried thereon and the consignee of any goods which have been carried on a railway shall on the request of any railway servant appointed in this behalf by the railway administration deliver to such servant an account in writing signed by such owner or person or by such consignee, as the case may be and containing such a description of the goods as may be sufficient to determine the rate which the railway administration is entitled to charge in respect thereof

(2) If such owner person or consignee refuses or neglects to give such an account and refuses to open the parcel or package containing the goods in order that their description may be ascertained the railway administration may (a) in respect of goods which have been brought for the purpose of being carried on the railway, refuse to carry the goods unless in respect thereof a rate is paid not exceeding the

*The Indian Railways Act, 1890**(Chapter VI —Working of Railways —Sections 59-62)*

highest rate which may be in force at the time on the railway for any class of goods or, (b) in respect of goods which have been carried on the railway, charge a rate not exceeding such highest rate

(3) If an account delivered under sub section (1) is materially false with respect to the description of any goods to which it purports to relate, and which have been carried on the railway the railway administration may charge in respect of the carriage of the goods a rate not exceeding double the highest rate which may be in force at the time on the railway for any class of goods

(4) If any difference arises between a railway servant and the owner or person having charge or the consignee of any goods which have been brought to be carried or have been carried on a railway respecting the description of goods of which an account has been delivered under this section the railway servant may detain and examine the goods

(5) If it appears from the examination that the description of the goods is different from that stated in an account delivered under sub section (1) the person who delivered the account or if that person is not the owner of the goods then that person and the owner jointly and severally shall be liable to pay to the railway administration the cost of the detention and examination of the goods and the railway administration shall be exonerated from all responsibility for any loss which may have been caused by the detention or examination thereof

(6) If it appears that the description of the goods is not different from that stated in an account delivered under sub section (1) the railway administration shall pay the cost of the detention and examination and be responsible to the owner of the goods for any such loss as aforesaid

59 (1) No person shall be entitled to take with him or to require a railway administration to carry, any dangerous or offensive goods upon a railway

(2) No person shall take any such goods with him upon a railway without giving notice of their nature to the station master or other railway servant in charge of the place where he brings the goods upon the railway or shall tender or deliver any such goods for carriage upon a railway without distinctly marking their nature on the outside of the package containing them or otherwise giving notice in writing of their nature to the railway servant to whom he tenders or delivers them

(3) Any railway servant may refuse to receive such goods for carriage and, when such goods have been so received without such notice as is mentioned in sub section (1) having to his knowledge been given, may refuse to carry them or may stop their transit

(4) If any railway servant has reason to believe any such goods to be contained in a package with respect to the contents where such notice as is mentioned in sub section (1) has not to his knowledge been given, he may cause the package to be opened for the purpose of ascertaining its contents

(5) Nothing in this section shall be construed to derogate from the Indian Explosives Act, 1884, or any rule under that Act, and nothing in sub sections (1), (3) and (4) shall be construed to apply to any goods tendered or delivered for carriage by order or on behalf of the Government or to any goods which an officer, soldier, sailor or police officer or a person enrolled as a volunteer under the Indian Volunteers Act, 1869 may take with him upon a railway in the course of his employment or duty as such

60 At every station at which a railway administration quotes a rate for the carriage of traffic other than passengers and their luggage the railway servant appointed by the administration shall quote the rate shall at the request of any person show to him at all reasonable times without payment of any fee, the rate books and other documents in which the rate is authorized by the administration or administrations concerned

61 (1) Where any charge is made by and payable to a railway administration in respect of the carriage of goods over its railway the administration shall on application of the person by whom or on whose behalf the charge has been paid render to the applicant an account showing how much of the charge comes under each of the following heads, namely —

- (a) the carriage of the goods on the railway
- (b) terminals
- (c) demurrage and
- (d) collection, delivery and other expense but without particularising the several items which the charge under each head consists

(2) The application under sub section (1) must be in writing and be made to the railway administration within one month after the date of payment of the charge by or on behalf of the applicant and the account must be rendered to the administration within two months after the receipt of the application

Carriage of Passengers

62 The Governor General in Council may require any railway administration to provide and maintain in proper order in any train worked by it which

Communication between passengers and railway servants in charge of trains

*The Indian Railways Act, 1890**(Chapter VI—Working of Railways—Sections 63-7)*

es passengers, such efficient means of communication between the passengers and the rail servants in charge of the train as the Governor General in Council has approved

Every railway administration shall fix subject to the approval of the Governor General in Council the maximum number of passengers which may be carried in each compartment of every description of carriage shall exhibit the number so fixed in a conspicuous manner inside or outside each compartment in English or in one or more of the vernacular languages in common use in the territory served by the railway or both in English and one or more of such vernacular languages as the Governor General in Council after consultation with the railway administration may determine

(1) On and after the first day of January 1891 every railway administration shall in every train carrying passengers reserve for the exclusive use of females a compartment at least of the lowest class of carriage forming part of the train

One such compartment so reserved shall in a train is to run for a distance exceeding miles, be provided with a closet

Every railway administration shall cause to be posted in a conspicuous place at every station on its railway in English and in a vernacular language in common use in the territory where the station is situated a copy of the time tables for the time in force on the railway and lists of the chargeable for travelling from the station the lists are posted to every place for which card tickets are ordinarily issued to passengers at that station

(2) Every person desirous of travelling by rail on a railway shall upon payment of his fare, be provided with a ticket specifying the class of carriage for which and the place from and to which the fare has been paid, and the amount of the fare

The matters required by sub section (2) specified on a ticket shall be set forth—

if the class of carriage to be specified thereon is the lowest class then in a vernacular language in common use in the territory traversed by the railway, and

if the class of carriage to be so specified is any other than the lowest class, then in English

67 (1) A ticket shall be deemed to be accepted, and tickets to be issued, subject to the condition of there being room available in the train for which the tickets are issued

(2) A person to whom a ticket has been issued and for whom there is not room available in the train for which the ticket was issued shall on returning the ticket within three hours after the departure of the train be entitled to have his fare at once refunded

(3) A person for whom there is not room available in the class of carriage for which he has purchased a ticket and who is obliged to travel in a carriage of a lower class shall be entitled on delivering up his ticket to a refund of the difference between the fare paid by him and the fare payable for the class of carriage in which he travelled

68 No person shall without the permission of a railway servant travelling without a pass or ticket enter any carriage on a railway for the purpose of travelling therein as a passenger unless he has with him a proper pass or ticket

69 Every passenger by railway shall, on the requisition of any railway servant appointed by the railway administration in this behalf present his pass or ticket to the railway servant for examination and at or near the end of the journey for which the pass or ticket was issued or in the case of a season pass or ticket at the expiration of the period for which it is current deliver up the pass or ticket to the railway servant

70 A return ticket or season ticket shall not be transferable and may be used only by the person for whose journey to and from the places specified thereon it was issued

71 (1) A railway administration may refuse to carry except in accordance with the conditions prescribed under section 47 sub section (1), clause (a) a person suffering from any infectious or contagious disorder

(2) A person suffering from such a disorder shall not enter or travel upon a railway without the special permission of the station master or other railway servant in charge of the place where he enters upon the railway

(3) A railway servant giving such permission as is mentioned in sub section (2) must arrange for the separation of the person suffering from the disorder from other persons being or travelling upon the railway

*The Indian Railways Act, 1890**(Chapter VII—Responsibility of Railway Administrations as Carriers—
Sections 72 to 77)*

CHAPTER VII

RESPONSIBILITY OF RAILWAY ADMINISTRATIONS AS CARRIERS

72 (1) The responsibility of a railway administration for the loss, destruction or deterioration of animals or goods delivered to the administration to be carried by railway shall be that of a bailee under sections 151, 152 and 161 of the Indian Contract Act 1872.

of 1872

(2) An agreement purporting to limit that responsibility shall in so far as it purports to effect such limitation be void unless it—

(a) is in writing signed by or on behalf of the person sending or delivering to the railway administration the animals or goods, and

(b) is otherwise in a form approved by the Governor General in Council

11 of 1865.

(3) Nothing in the common law of England or in the Carriers Act, 1865 regarding the responsibility of common carriers with respect to the carriage of animals or goods shall affect the responsibility as in this section defined of a railway administration

73 (1) The responsibility of a railway administration under the last foregoing section for the loss, destruction or deterioration of animals delivered to the administration to be carried on a railway shall not in any case exceed, in the case of elephants or horses, five hundred rupees a head or in the case of camels or horned cattle, fifty rupees a head or in the case of sheep, goats, dogs or other animals, ten rupees a head unless the person sending or delivering them to the administration caused them to be declared or declared them at the time of their delivery for carriage by railway to be respectively of higher value than five hundred, fifty or ten rupees a head as the case may be.

(2) Where such higher value has been declared the railway administration may charge in respect of the increased risk a percentage upon the excess of the value so declared over the respective sums aforesaid.

(3) In every proceeding against a railway administration for the recovery of compensation for the loss, destruction or deterioration of any animal the burden of proving the value of the animal and where the animal has been injured the extent of the injury shall lie upon the person claiming the compensation.

74. A railway administration shall not be responsible for the loss, destruction or deterioration of any luggage belonging to or in charge of a passenger unless a railway servant has booked and given a receipt therefor.

75 (1) When any articles mentioned in the second schedule are contained in any parcel or package delivered to a railway administration for carriage by railway, and the value of such article in the parcel or package exceeds one hundred rupees the railway administration shall not be responsible for the loss, destruction or deterioration of the parcel or package unless the person sending or delivering the parcel or package to the administration caused its value and contents to be declared at the time of the delivery of the parcel or package for carriage by railway, and if so required by the administration paid or agreed to pay a percentage on the value so declared by way of compensation for increased risk.

(2) When any parcel or package of which value has been declared under sub-section (1) has been lost or destroyed or has deteriorated the compensation recoverable in respect of such loss, destruction or deterioration shall not exceed the value so declared and the burden of proving the value so declared to have been true value shall notwithstanding anything to the contrary in the declaration lie on the person claiming compensation.

(3) A railway administration may make condition of carrying a parcel declared to contain any article mentioned in the second schedule that a railway servant authorised in behalf has been satisfied by examination otherwise that the parcel actually contains the article declared to be therein.

76 In any suit against a railway administration for compensation for loss, destruction or deterioration of animals or goods delivered to a railway administration for carriage by railway, it shall not be necessary for the plaintiff to show how the loss, destruction or deterioration was caused.

77 A person shall not be entitled to a refund of an overcharge in respect of animals or goods carried by railway or to compensation for the loss, destruction or deterioration of animals or goods.

Notification of claims to refunds of overcharges and to compensation for losses.

*The Indian Railways Act, 1890**Chapter VII — Responsibility of Railway Administrations as Carriers — Sections 78-82 Chapter VIII — Accidents — Section 83*

delivered to be so carried unless his claim to a refund or compensation has been preferred in writing by him or on his behalf to the railway administration within six months from the date of the delivery of the animals or goods for carriage by railway

78 Notwithstanding anything in the foregoing provisions of this Chapter a railway administration shall not be responsible for the loss, destruction or deterioration of any goods with respect to the description of which an account materially false has been delivered under sub section (1) of section 58 if the loss, destruction or deterioration is in any way brought about by the false account or in any case for an amount exceeding the value of the goods if such value were calculated in accordance with the description contained in the false account

79 Where an officer, soldier or follower while being or travelling as such on duty upon a railway belonging to and worked by the Government loses his life or receives any personal injury in such circumstances that if he were not an officer, soldier or follower being or travelling as such on duty upon the railway compensation would be payable under Act No XIII of 1855 or to him as the case may be, the former amount of the compensation to be made in respect of the loss of his life or his injury shall where there is any provision in this behalf in the military regulations to which he was immediately before his death or is, subject to be determined in accordance with those regulations and not otherwise.

80 Notwithstanding anything in any agreement purporting to limit the liability of a railway administration with respect to traffic while on the railway of another administration a suit for compensation for loss of the life of, or personal injury to a passenger or for loss, destruction or deterioration of animals or goods where the passenger was or the animals or goods were booked through over the railways of two or more railway administrations, may be brought either against the railway administration from which the passenger obtained his pass or purchased his ticket or to which the animals or goods were delivered by the consignor thereof as the case may be or against the railway administration on whose railway the loss, injury, destruction or deterioration occurred

81 Where a railway administration under contract to carry animals or goods by any inland water procures the same to be carried in a vessel which is not a railway as defined in this Act the responsibility of the railway administration for the loss, destruction or deterioration of the animals or goods during their carriage in the vessel shall be the same as if the vessel were such a railway

82 (1) When a railway administration contracts to carry passengers, animals or goods partly by railway and partly by sea, a condition exempting the railway administration from responsibility for any loss of life, personal injury or loss of or damage to animals or goods which may happen during the carriage by sea from the act of God, the King's enemies, fire, accidents from machinery, boilers and steam and all and every other dangers and accidents of the seas, rivers and navigation of whatever nature and kind soever shall without being expressed be deemed to be part of the contract and subject to that condition the railway administration shall irrespective of the nationality or ownership of the ship used for the carriage by sea be responsible for any loss of life, personal injury or loss of or damage to animals or goods which may happen during the carriage by sea to the extent to which it would be responsible under the Merchant Shipping Act, 1854 and the Merchant Shipping Act Amendment Act, 1862 if the ship were registered under the former of those Acts and the railway administration were owner of the ship and not to any greater extent

(2) The burden of proving that any such loss, injury or damage as is mentioned in sub section (1) happened during the carriage by sea shall lie on the railway administration

CHAPTER VIII

ACCIDENTS

83 When any of the following accidents occurs in the course of working a railway namely —

- any accident attended with loss of human life or with grievous hurt as defined in the Indian Penal Code, or with serious injury to property
- any collision between trains of which one is a train carrying passengers
- the derailment of any train carrying passengers or of any part of such a train

*The Indian Railways Act, 1890**(Chapter VIII—Accidents—Sections 84-86) (Chapter IX—Penalties and Offences—Sections 87-92)*

(d) any accident of a description usually attended with loss of human life or with such grievous hurt as aforesaid or with serious injury to property,

(e) any accident of any other description which the Governor General in Council may notify in this behalf in the Gazette of India

the railway administration working the railway and, if the accident happens to a train belonging to any other railway administration, the other railway administration also shall without unnecessary delay, send notice of the accident to the Local Government and to the Inspector appointed for the railway, and the station master nearest to the place at which the accident occurred or, where there is no station master, the railway servant in charge of the section of the railway on which the accident occurred shall, without unnecessary delay give notice of the accident to the Magistrate of the district in which the accident occurred and to the officer in charge of the police station within the local limits of which it occurred or to such other Magistrate and police officer as the Governor General in Council appoints in this behalf

84 The Governor General in Council may make rules, consistent with this Act and any other enactment for the time being in force, for all or any of the following purposes, namely —

(a) for prescribing the forms of the notices mentioned in the last foregoing section, and the particulars of the accident which those notices are to contain

(b) for prescribing the class of accidents of which notice is to be sent by telegraph immediately after the accident has occurred

(c) for prescribing the duties of railway servants police officers Inspectors and Magistrates on the occurrence of an accident

85. Every railway administration shall send to the Governor General in Council a return of accidents occurring upon its railway whether attended with personal injury or not, in such form and manner and at such intervals of time as the Governor General in Council directs

86 Whenever any person injured by an accident on a railway claims compensation on account of the injury, any Court or person having by law or consent of parties authority to determine the claim may order that the person injured be examined by some duly qualified medical practitioner named

in the order and not being a witness on either side, and may make such order with respect to costs of the examination as it or he thinks fit

CHAPTER IX

PENALTIES AND OFFENCES.

Forfeitures by Railway Companies

87 If a railway company fails to comply with any requisition made under section 13, it shall forfeit to the Government the sum of two hundred rupees for default and a further sum of fifty rupees for every day after the first during which the default continues

88 If a railway company moves any rolling stock upon a railway steam or other motive power in contravention of section 16, sub section (2), or opens or uses a railway or work in contravention of section 19 section 20 or section 21 or reopens any railway or uses any rolling-stock in contravention of section 24 it shall forfeit to the Government the sum of two hundred rupees every day during which the motive power or rolling stock is used in contravention of any of those sections

89 If a railway company fails to comply with the provisions of section sub section (6), section sub-section (2), or section 65 with respect to books or other documents to be kept open to inspection or conspicuously posted at stations on its railway it shall forfeit to the Government the sum of fifty rupees for every day during which the default continues

90. If a railway company fails to comply with the provisions of section with respect to the making of general rules, it shall forfeit to the Government the sum of fifty rupees every day during which the default continues

91 If a railway company refuses or neglects to comply with any decision of the Governor General in Council under section 48 it shall forfeit to the Government the sum of two hundred rupees for every day during which the refusal or neglect continues

92 If a railway company fails to comply with the provisions of section or section 85 with respect to the submission of a return, it shall forfeit to the Government the sum of fifty rupees for every day during which the default continues after the

The Indian Railways Act, 1890
(Chapter IX—Penalties and Offences—Sections 93 to 102)

teenth day from the date prescribed for the mission of the return

3 If a railway company contravenes the provisions of section 53 or section 63, with respect to the maximum load to be carried in any wagon or truck, or the maximum number of passengers to be carried in any compartment, or the exhibition of such load on the wagon or truck or of such number in or on the compartment, or knowingly suffers any person using a wagon or truck passing over its railway to contravene the provisions of the former of these sections, it shall forfeit to the Government the sum of twenty rupees for every day during which either section is contravened

4 If a railway company fails to comply with any requisition of the Governor General in Council under section 62 for the provision and maintenance in proper order in any train worked by it which carries passengers of such efficient means of communication as the Governor General in Council has approved it shall forfeit to the Government the sum of twenty rupees for each train run in disregard of the requisition

5 If a railway company fails to comply with the requirements of section 64 with respect to the reservation of compartments for females or the provision of closets therein it shall forfeit to the Government the sum of twenty rupees for every train in respect of which the default occurs

6 If a railway company omits to give such notice of an accident as is required by section 83 and the rules for the time being in force under section 84 it shall forfeit to the Government the sum of one hundred rupees for every day during which the omission continues

7 (1) When a railway company has through recovery of penalties forfeited any sum to the Government under the foregoing provisions of this Chapter the sum shall be recoverable by suit in the District Court having jurisdiction in the place where the act or omission or any part thereof occurred

(2) The suit must be instituted with the previous sanction of the Governor General in Council and the plaintiff therein shall be the Secretary of State for India in Council

(3) The Governor General in Council may remit the whole or any part of any sum for-

feited by a railway company to the Government under the foregoing provisions of this Chapter

98 Nothing in those provisions shall be construed to preclude the Government from resorting to any other mode of proceeding instead of, or in addition to, such a suit as is mentioned in the last foregoing section, for the purpose of compelling a railway company to discharge any obligation imposed upon it by this Act

Alternative or supplementary character of remedies afforded by the foregoing provisions of this Chapter

Offences by Railway Servants

99 If a railway servant whose duty it is to comply with the provisions of section 60 negligently or wilfully omits to comply therewith he shall be punished with fine which may extend to twenty rupees

100 If a railway servant is in a state of intoxication while on duty, he shall be punished with fine which may extend to fifty rupees or, where the improper performance of the duty would be likely to endanger the safety of any person travelling or being upon a railway with imprisonment or a term which may extend to one year, or with fine, or with both

101 If a railway servant, when on duty endangers the safety of any person—

(a) by disobeying any general rule made and sanctioned published and notified under this Act or

(b) by disobeying any rule or order which is not inconsistent with any such general rule and which such servant was bound by the terms of his employment to obey and of which he had notice or

(c) by any rash or negligent act or omission,

he shall be punished with imprisonment for a term which may extend to two years or with fine which may extend to five hundred rupees or with both

102 If a railway servant compels or attempts to compel, or causes, any passenger to enter a compartment which already contains the maximum number of passengers exhibited therein or thereon under section 63 he shall be punished with fine which may extend to twenty rupees

Compelling passenger to enter carriage already full

*The Indian Railways Act, 1890**(Chapter IX—Penalties and Offences—Sections 103 to 113)*

103. If a station master or a railway servant in charge of a section of a railway omits to give such notice of an accident as is required by section 83 and the rules for the time being in force under section 84, he shall be punished with fine which may extend to fifty rupees

Obstructing level crossing **104.** If a railway servant unnecessarily—

(a) allows any rolling stock to stand across a place where the railway crosses a public road on the level or

(b) keeps a level crossing closed against the public,

he shall be punished with fine which may extend to twenty rupees

105. If any return which is required by this Act is false in any particular to the knowledge of any person who signs it, that person shall be punished with fine which may extend to five hundred rupees, or with imprisonment which may extend to one year or with both

Other Offences

106. If a person requested under section 58 giving false account to give an account with respect to any goods gives an account which is materially false he and, if he is not the owner of the goods, the owner also shall be punished with fine which may extend to ten rupees for every maund or part of a maund of the goods and the fine shall be in addition to any rate or other charge to which the goods may be liable

107. If in contravention of section 59 a person unlawfully brings with him any dangerous or offensive goods upon a railway or delivers any such goods for carriage upon a railway he shall be punished with fine which may extend to five hundred rupees, and shall also be responsible for any loss injury or damage which may be caused by reason of such goods having been so brought upon the railway

108. If a passenger without reasonable and sufficient cause makes use of or interferes with any means provided by a railway administration for communication between passengers and the railway servants in charge of a train he shall be punished with fine which may extend to fifty rupees

109 (1) If a passenger having entered a compartment which is reserved by a railway administration for the use of another passenger or which already contains the maximum number of passengers exhibited thereon under section 63 refuses to leave when required to do so by any railway servant he shall be punished with fine which may extend to twenty rupees

(2) If a passenger resists the lawful entry of another passenger into a compartment reserved by the railway administration for use of the passenger resisting or not already containing the maximum number of passengers exhibited therein or thereon under section 63 he shall be punished with fine which may extend to twenty rupees

110 (1) If a person without the consent of his fellow passengers smokes in any compartment except a compartment specially provided for the purpose he shall be punished with fine which may extend to twenty rupees

(2) If any person persists in so smoking being warned by any railway servant to do so he may in addition to incurring the liability mentioned in sub section (1), be removed from the carriage in which he is travelling

111. If a person without authority in the public behalf pulls down or defaces any notice fully injures any board or document set up or posted by order of a railway administration on a railway or any rolling stock or obliterates or alters any of the letters or figures upon any such board or document he shall be punished with fine which may extend to fifty rupees

112. If a person fraudulently travels with intent to defraud a railway administration,—

(a) enters in contravention of section 68 on a railway or

(b) uses or attempts to use a single passenger ticket which has already been used on a previous journey or in case of a return ticket, a half of which has already been so used

he shall be punished with fine which may extend to one hundred rupees in addition to the amount of the single fare for any distance which he may have travelled

113 (1) If a passenger travels in a train without having a proper pass or ticket with him being in or having alighted from a train fails or refuses to present for examination or to deliver up his pass or ticket immediately requisition being made therefor under section 69 he shall be liable to pay, on the demand of any railway servant appointed by the railway

(2) If a passenger travels in a train without having a proper pass or ticket with him being in or having alighted from a train fails or refuses to present for examination or to deliver up his pass or ticket immediately requisition being made therefor under section 69 he shall be liable to pay, on the demand of any railway servant appointed by the railway

*The Indian Railways Act, 1890**(Chapter IX — Penalties and Offences — Section 113-118)*

administration in this behalf the excess charge hereinafter in this section mentioned in addition to the ordinary single fare for the distance which he has travelled or where there is any doubt as to the station from which he started the ordinary single fare from the station from which the train originally started or if the tickets of passengers travelling in the train have been examined since the original starting of the train the ordinary single fare from the place where the tickets were examined or, in case of their having been examined more than once were last examined

(2) If a passenger travels or attempts to travel in or on a carriage, or by a train of a higher class than that for which he has obtained a pass or purchased a ticket or travels in or on a carriage beyond the place authorised by his pass or ticket, he shall be liable to pay on the demand of any railway servant appointed by the railway administration in this behalf, the excess charge hereinafter in this section mentioned, in addition to any difference between any fare paid by him and the fare payable in respect of such journey as he has made

(3) The excess charge referred to in sub section (1) and sub section (2) shall —

(a) where the passenger has immediately after incurring the charge and before being detected by a railway servant on duty with the train the fact of the charge having been incurred be one rupee, two annas or eight annas and

(b) in any other case be six rupees one rupee or three rupees

according as the passenger is travelling or has travelled or has attempted to travel in a carriage of the highest class or in a carriage of the lowest class or in a carriage of any other class or kind

Provided that such excess charge shall in no case exceed —

(a) where the liability to pay it arises under sub section (1) the amount of the ordinary single fare which the passenger incurring the charge is liable to pay under that sub section or

(b) where such liability arises under sub section (2) the amount of the difference between the fare paid by the passenger incurring the charge and the fare payable in respect of such journey as he has made

(4) If a passenger liable to pay the excess charge and fare mentioned in sub section (1) or the excess charge and any difference of fare mentioned in sub section (2) fails or refuses to pay the same on demand being made therefor under one or other of those sub sections as the case may be, the sum payable by him

shall, on application made to any Magistrate by any railway servant appointed by the railway administration in this behalf be recovered by the Magistrate from the passenger as if it were a fine imposed on the passenger by the Magistrate and shall as it is recovered, be paid to the railway administration

114 If a person sells or attempts to sell or Transferring return parts or attempts to part half of return ticket with the possession of the return half of a return ticket in order to enable any other person to travel therewith or purchases such half of a return ticket he shall be punished with fine which may extend to fifty rupees, and, if the purchaser of such half of a return ticket travels or attempts to travel therewith he shall be punished with an additional fine which may extend to the amount of the single fare for the return journey authorised by the ticket

115 That portion of any fine imposed under Disposal of fines under the two last foregoing sections section 112 or the last foregoing section which presents the single fare therein mentioned shall as the fine is recovered be paid to the railway administration before any portion of the fine is credited to the Government

116 If a passenger wilfully alters or defaces his pass or ticket so as to render the date number or any material portion thereof illegible he shall be punished with fine which may extend to fifty rupees

117 (1) If a person suffering from an infectious or contagious disorder enters or travels upon a railway in contravention of section 71 sub section (2) he and any person

having charge of him upon the railway when he so entered or travelled thereon shall be punished with fine which may extend to twenty rupees in addition to the forfeiture of any fare which either of them may have paid, and of any pass or ticket which either of them may have obtained or purchased and may be removed from the railway by any railway servant

(2) If any such railway servant as is referred to in section 71 sub section (2) knowing that a person is suffering from any infectious or contagious disorder, wilfully permits the person to travel upon a railway without arranging for his separation from other passengers he shall be punished with fine which may extend to one hundred rupees

118 (1) If a passenger enters or leaves or attempts to enter or leave any carriage while the train is in motion or elsewhere than at the side of the carriage adjoining the platform or other place ap

The Indian Railways Act, 1890.

(Chapter IX—Penalties and Offences.—Sections 119-125.)

pointed by the railway administration for passengers to enter or leave the carriage, or opens the side door of any carriage while the train is in motion, he shall be punished with fine which may extend to twenty rupees.

(2) If a passenger, after being warned by a railway servant to desist, persists in travelling on the roof, steps or footboard of any carriage or on an engine, or in any other part of a train not intended for the use of passengers he shall be punished with fine which may extend to fifty rupees and may be removed from the railway by any railway servant

119 If a male person knowing a carriage compartment room or other place reserved for females by a railway administration for the exclusive use of females enters the place without lawful excuse or, having entered it remains therein after having been desired by any railway servant to leave it he shall be punished with fine which may extend to one hundred rupees in addition to the forfeiture of any fare which he may have paid and of any pass or ticket which he may have obtained or purchased, and may be removed from the railway by any railway servant

120 If a person in any railway carriage or upon any part of a railway—

- (a) is in a state of intoxication or
- (b) commits any nuisance or act of indecency, or uses obscene or abusive language, or
- (c) wilfully and without lawful excuse interferes with the comfort of any passenger or extinguishes any lamp

he shall be punished with fine which may extend to fifty rupees in addition to the forfeiture of any fare which he may have paid and of any pass or ticket which he may have obtained or purchased and may be removed from the railway by any railway servant

121 If a person wilfully obstructs or impedes any railway servant in the discharge of his duty, he shall be punished with fine which may extend to one hundred rupees

122 (1) If a person unlawfully enters upon a railway he shall be punished with fine which may extend to twenty rupees

(2) If a person so entering refuses to leave the railway on being requested to do so by any railway servant or by any other person on behalf of the railway administration he shall be punished with fine which may extend to fifty rupees and may be removed from the railway by such servant or other person

123. If a driver or conductor of a tramcar, omnibus, carriage or other vehicle while upon the premises of a railway disobeys the reasonable directions of any railway servant or police officer, he shall be punished with fine which may extend to twenty rupees

124 In either of the following cases, namely —

- (a) if a person, knowing or having reason to believe that an engine or train is approaching along a railway, opens any gate set up on either side of the railway across a road or passes or attempts to pass or drives or takes or attempts to drive or take any animal, vehicle or other thing across the railway,
- (b) if, in the absence of a gatekeeper a person omits to shut and fasten such a gate as aforesaid as soon as he and any animal vehicle or other thing under his charge have passed through the gate,

the person shall be punished with fine which may extend to fifty rupees

125 (1) The owner or person in charge of any cattle straying on a railway provided with fences suitable for the exclusion of cattle shall be punished with fine which may extend to five rupees for each head of cattle in addition to any amount which may have been recovered or may be recoverable under the Cattle trespass Act 1871

(2) If any cattle are wilfully driven or knowingly permitted to be on any railway otherwise than for the purpose of lawfully crossing the railway or for any other lawful purpose, the person in charge of the cattle or at the option of the railway administration the owner of the cattle shall be punished with fine which may extend to ten rupees for each head of cattle, in addition to any amount which may have been recovered or may be recoverable under the Cattle trespass Act, 1871

(3) Any fine imposed under this section may, if the Court so directs, be recovered in manner provided by section 25 of the Cattle trespass Act, 1871

(4) The expression "public road" in sections 11 and 26 of the Cattle trespass Act 1871, shall be deemed to include a railway and any railway servant may exercise the powers conferred on officers of police by the former of those sections

(5) The word "cattle" has the same meaning in this section as in the Cattle trespass Act, 1871

*The Indian Railways Act, 1890**(Chapter IX—Penalties and Offences—Sections 126-132.)*

Maliciously wrecking
or attempting to wreck
train

126. If a person unlawfully—

- (a) puts or throws upon or across any railway any wood, stone or other matter or thing, or
- (b) takes up, removes, loosens or displaces any rail, sleeper or other matter or thing belonging to any railway, or
- (c) turns, moves unlocks or diverts any points or other machinery belonging to any railway or
- (d) makes or shows, or hides or removes, any signal or light upon or near to any railway, or
- (e) does or causes to be done or attempts to do any other act or thing in relation to any railway

with intent or with knowledge that he is likely, to endanger the safety of any person travelling or being upon the railway he shall be punished with transportation for life or with imprisonment for a term which may extend to ten years

127 If a person unlawfully throws or causes to fall or strike at, against, into or upon any rolling stock forming part of a train any wood stone or other matter or thing with intent or with knowledge that he is likely to endanger the safety of any person being in or upon such rolling stock or in or upon any other rolling stock forming part of the same train, he shall be punished with transportation for life or with imprisonment for a term which may extend to ten years

128 If a person by any unlawful act or by any wilful omission or neglect endangers or causes to be endangered the safety of any person travelling or being upon any railway or obstructs or causes to be obstructed or attempts to obstruct any rolling stock upon any railway, he shall be punished with imprisonment for a term which may extend to two years

129 If a person rashly or negligently does any act, or omits to do what he is legally bound to do and the act or omission is likely to endanger the safety of any person travelling or being upon a railway he shall be punished with imprisonment for a term which may extend to one year, or with fine, or with both

130 (1) If a minor under the age of twelve years is with respect to any railway guilty of any of the acts or omissions mentioned or referred to in any of the four last foregoing sections, he shall be deemed,

Special provision with respect to the commission by children of acts endangering safety of persons travelling by railway

notwithstanding anything in section 82 or section 83 of the Indian Penal Code, to have committed an offence, and the Court convicting him may if it thinks fit, direct that the minor, if a male, shall be punished with whipping, or may require the father or guardian of the minor to execute, within such time as the Court may fix, a bond binding himself, in such penalty as the Court directs to prevent the minor from being again guilty of any of those acts or omissions

(2) The amount of the bond, if forfeited, shall be recoverable by the Court as if it were a fine imposed by itself

(3) If a father or guardian fails to execute a bond under sub section (1) within the time fixed by the Court, he shall be punished with fine which may extend to fifty rupees

Procedure

131 (1) If a person commits any offence Arrest for offences mentioned in section 100, against certain sections 101, 119, 120 121 126 127, 128 or 129 or in section 130, sub section (1) he may be arrested without warrant or other written authority by any railway servant or police officer, or by any other person whom such servant or officer may call to his aid

(2) A person so arrested shall, with the least possible delay, be taken before a Magistrate having authority to try him or commit him for trial

132 (1) If a person commits any offence under this Act other than Arrest of persons likely to abscond or unknown an offence mentioned in the last foregoing section, or fails or refuses to pay any excess charge or other sum demanded under section 113, and there is reason to believe that he will abscond, or his name and address are unknown and he refuses on demand to give his name and address or there is reason to believe that the name or address given by him is incorrect, any railway servant or police officer, or any other person whom such railway servant or police-officer may call to his aid may, without warrant or other written authority, arrest him

(2) The person arrested shall be released on his giving bail or if his true name and address are ascertained on his executing a bond without sureties, for his appearance before a Magistrate when required

(3) If the person cannot give bail and his true name and address are not ascertained, he shall with the least possible delay be taken before the nearest Magistrate having jurisdiction

(4) The provisions of Chapters XXXIX and XLII of the Code of Criminal Procedure, X of 1882, shall, so far as may be, apply to bail given and bonds executed under this section

*The Indian Railways Act, 1890**(Chapter IX — Penalties and Offences — Sections 133-134 Chapter X — Supplemental Provisions — Sections 135-138)*

133 No Magistrate other than a Presidency Magistrate having jurisdiction under Act, Magistrate or than a Magistrate whose powers are not less than those of a Magistrate of the second class shall try any offence under this Act

134 (1) Any person committing any offence against this Act or any rule thereunder shall be triable for such offence in any place in which he may be or which the Local Government may notify in this behalf as well as in any other place in which he might be tried under any law for the time being in force

(2) Every notification under sub section (1) shall be published in the local official Gazette and a copy thereof shall be exhibited for the information of the public in some conspicuous place at each of such railway stations as the Local Government may direct

CHAPTER X

SUPPLEMENTAL PROVISIONS

135. Notwithstanding anything to the contrary in any enactment or in any agreement or award based on any enactment, the following rules shall regulate the levy of taxes in respect of railways and from railway administrations in aid of the funds of local authorities, namely —

(1) A railway administration shall not be liable to pay any tax in aid of the funds of any local authority unless the Governor General in Council has by notification in the official Gazette declared the railway administration to be liable to pay the tax

(2) While a notification of the Governor General in Council under clause (1) of this section is in force, the railway administration shall be liable to pay to the local authority either the tax mentioned in the notification or, in lieu thereof, such sum if any as an officer appointed in this behalf by the Governor General in Council may, having regard to all the circumstances of the case from time to time determine to be fair and reasonable

(3) The Governor General in Council may at any time revoke or vary a notification under clause (1) of this section

(4) Nothing in this section is to be construed as debarring any railway administration from entering into a contract with any local authority for the supply of water or light or for the scavenging of railway premises, or for any other service which the local authority may be rendering or be prepared to render within any part of the local area under its control

(5) 'Local authority' in this section means local authority as defined in the General Clause Act 1887, and includes any authority legal entitled to or entrusted with the control or management of any fund for the maintenance of watchmen or for the conservancy of a river

136 (1) None of the rolling stock, machinery, plant, tools, fittings, materials or effects used or provided by a railway administration for the purpose of the traffic on its railway, or of its stations or workshops, shall be liable to be taken in execution of any decree or order of any Court without the previous sanction of the Governor General in Council

(2) Nothing in sub section (1) is to be construed as affecting the authority of any Court to attach the earnings of a railway in execution of a decree or order

137 (1) Every railway servant shall be deemed to be a public servant for the purposes of Chapter I of the Indian Penal Code

(2) In the definition of legal remuneration in section 161 of that Code the word 'Government' shall for the purposes of sub section (1), be deemed to include any employer of a railway servant as such

(3) A railway servant shall not—

(a) purchase or bid for either in person or by agent in his own name or in that of another or jointly or in shares with others any property put up to auction under section 55 or section 56, or

(b) in contravention of any direction of the railway administration in this behalf engage in trade

(4) Notwithstanding anything in section 2 of the Indian Penal Code a railway servant shall not be deemed to be a public servant for any of the purposes of that Code except those mentioned in sub section (1)

138 If a railway servant is discharged or suspended from his office, or dies absconds or absent himself and he or his wife or widow, or any of his family or representatives refuses or neglects, after notice in writing for that purpose to deliver up to the railway administration or to a person appointed by the railway administration in this behalf, any station dwelling house, office or other building with its appurtenances, or any books papers or other matters, belonging to the railway administration and in the possession or custody of such

*The Indian Railways Act, 1890**(Chapter X—Supplemental Provisions—Sections 139-145)*

railway servant at the occurrence of any such event as aforesaid, any Magistrate of the first class may, on application made by or on behalf of the railway administration, order any police officer with proper assistance to enter upon the building and remove any person found therein and take possession thereof or to take possession of the books, papers or other matters and to deliver the same to the railway administration or a person appointed by the railway administration in that behalf

139 Any notice, determination, direction, requisition, appointment, expression of opinion, approval or sanction to be given or signified on the part of the Governor General in Council, for any of the purposes of, or in relation to, this Act or any of the powers or provisions therein contained, shall be sufficient and binding if in writing signed by a Secretary, Deputy Secretary, Under-Secretary or Assistant Secretary to the Government of India, or by any other officer or servant authorised to act on behalf of the Governor General in Council in respect of the matters to which the same may relate and the Governor General in Council shall not in any case be bound in respect of any of the matters aforesaid unless by some writing signed in manner aforesaid

140 Any notice or other document required or authorised by this Act to be served on a railway administration may be served, in the case of a railway administered by the Government or a Native State on the Manager and, in the case of a railway administered by a railway company on the Agent in India of the railway company—

- (a) by delivering the notice or other document to the Manager or Agent or
- (b) by leaving it at his office or
- (c) by forwarding it by post in a prepaid letter addressed to the Manager or Agent at his office and registered under Part III of the Indian Post Office Act, 1866

141 Any notice or other document required or authorised by this Act to be served on any person by a railway administration may be served—

- (a) by delivering it to the person, or
- (b) by leaving it at the usual or last known place of abode of the person or
- (c) by forwarding it by post in a prepaid letter addressed to the person at his usual or last known place of abode and registered under Part III of the Indian Post Office Act 1866

142 Where a notice or other document is served by post, it shall be deemed to have been served at the time when the letter containing it would be delivered in the ordinary course of post and in proving such service it shall be sufficient to prove that the letter containing the notice or other document was properly addressed and registered

143 (1) A rule under section 22, section 34 or section 84 or the cancellation, rescission or variation of a rule under any of those sections or under section 47, sub section (4) shall not take effect until it has been published in the Gazette of India

(2) Where any rule made under this Act or the cancellation, rescission or variation of any such rule is required by this Act to be published in the Gazette of India it shall besides being so published, be further notified to persons affected thereby in such manner as the Governor General in Council by general or special order, directs

(3) The Governor General in Council may cancel or vary any rule made by him under this Act,

144. (1) The Governor General in Council may, by notification in the Gazette of India, invest, absolutely or subject to conditions, any Local Government with any of the powers or functions of the Governor General in Council under this Act with respect to any railway, and may, by that or a like notification, declare what Local Government shall for the purposes of the exercise of powers or functions so conferred be deemed to be the Local Government in respect of the railway

(2) The provisions of section 139 with respect to proceedings of the Governor General in Council shall, so far as they can be made applicable apply to proceedings of a Local Government exercising the powers or discharging the functions of the Governor General in Council in pursuance of a notification under sub section (1)

145. (1) The Manager of a railway administered by the Government or a Native State, and the Agent in India of a railway administered by a railway company may, by instrument in writing, authorise any railway servant or other person to act for or represent him in any proceeding before any Civil, Criminal or other Court

(2) A person authorised by a Manager or Agent to conduct prosecutions on behalf of a

*The Indian Railways Act, 1890**(Chapter X—Supplemental Provisions—Sections 146-150)*

(The First Schedule—Enactments repealed. The Second Schedule—Articles to be declared and insured)

railway administration shall, notwithstanding anything in section 495 of the Code of Criminal Procedure 1882, be entitled to conduct such prosecutions without the permission of the Magistrate

146 The Governor General in Council may, by notification in the Gazette of India extend the Act or any portion thereof to any tramway worked by steam or other mechanical power

147 The Governor General in Council may, by a like notification exempt any railway from any of the provisions of this Act

148 (1) For the purposes of section 3 clauses (5) (6) and (7) and sections 4 to 19 (both inclusive) 47 to 52 (both inclusive) 59, 98, 99 to 92 (both inclusive) 96 97 98 100 101 103 104 107 111 122 124 to 132 (both inclusive) 134 to 138 (both inclusive) 140 141 144 145 and 147 the word 'railway' whether it occur alone or as a prefix to another word has reference to a railway or portion of a railway under construction and to a railway or portion of a railway not used for the public carriage of passenger animals or goods as well as to a railway falling within the definition of that word in section 3 clause (4)

(2) For the purposes of sections 5 21 83 100 101 103 104 111 122 125 and 137 sub-sections (1) (2) and (4) and section 138 the expression 'railway servant' include a person employed upon a railway in connection with the service thereof by a person fulfilling a contract with the railway administration

149 In sections 194 and 195 of the Indian Penal Code for the words 'by this Code or the law of England' the words 'by the law of British India or England' shall be substituted

150 For that portion of the preamble to the Sindh Fishin Railway Act, 1887 which begins with the words 'so far as it applies' and ends with the words 'in its entirety' the words 'should apply in its entirety' to that part of the Sindh Fishin section of the North Western Railway which lies beyond the Province of Sindh shall be substituted

THE FIRST SCHEDULE

ENACTMENTS REPEALED

(See section 2)

Number and year	Title	Extent of repeal
<i>Acts of the Governor General in Council</i>		
III of 1865	Carriage Act 1865	Section 7 (so far as it relates to railways) and section 10
IV of 1879	Indian Railway Act 1879	The whole
IV of 1883	Indian Railway Act 1883	The whole
XI of 1886	Indian Tramways Act 1886	Section 49
XX of 1886	Upper Burma Laws Act 1886	So much as relates to Act IV of 1879 and IV of 1883
<i>Act of the Lieutenant Governor of Bengal in Council</i>		
II of 1882	Pengal Embankment Act 1882	Section 16 and in section 17 the proviso to the first paragraph of that section the words 'or under the section list preceding and the words 'or railroad wherever they occur

THE SECOND SCHEDULE

ARTICLES TO BE DECLARED AND INSURED

(See section 75)

- (a) gold and silver, coined or uncoined manufactured or unmanufactured
(b) plated articles

The Indian Railways Act, 1890

(The Second Schedule — Articles to be declared and insured)

- | | |
|---|---|
| <p>) cloths and tissue and lace of which gold or silver forms part not being the uniform or part of the uniform of an officer soldier, sailor police officer or person enrolled as a volunteer under the Indian Volunteers Act, 1869 or of any public officer British or foreign entitled to wear uniform</p> <p>d) pearls precious stones jewellery and trinkets,</p> <p>e) watches clocks and timepieces of any description</p> <p>f) Government securities</p> <p>g) Government stamps</p> <p>h) bills of exchange hundis promissory notes bank notes and orders or other securities for payment of money</p> <p>i) maps writings and title deeds</p> <p>j) paintings engravings lithographs photographs carving, sculpture and other works of art</p> | <p>(k) art pottery and all articles made of glass, china or marble</p> <p>(l) silks in a manufactured or unmanufactured state, and whether wrought up or not wrought up with other materials</p> <p>(m) shawls</p> <p>(n) lace and furs</p> <p>(o) opium</p> <p>(p) ivory ebony coral and sandalwood</p> <p>(q) musk sandalwood oil and other essential oils used in the preparation of <i>de</i> or other perfume</p> <p>(r) musical and scientific instruments</p> <p>(s) any article of special value which the Governor General in Council may by notification in the Gazette of India add to this schedule</p> |
|---|---|

G HARVEY JAMES
Secy to the Govt of India

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 21st March, 1890 and is hereby promulgated for general information —

ACT NO X OF 1890

An Act to amend Act XXV of 1867

WHEREAS it is expedient to amend Act XXV of 1867 (*an Act for the regulation of Printing Presses and Newspapers for the preservation of copies of books printed in British India and for the registration of such books*) It is hereby enacted as follows —

Repeal of part of preamble to Act XXV 1867

I In the preamble to the said Act the word 'three' is hereby repealed

2 In section 1 of the said Act in the definition

Repeal of part of section 1 Act XXV 1867

of the word 'Magistrate' the words 'and a Justice of the Peace' are hereby repealed

3 In section 6 of the said Act for the words

Amendment of section 6 Act XXV 1867

other Court within the local limits of whose ordinary original civil jurisdiction the words 'other principal Civil Court of original jurisdiction for the place where shall be substituted

Substitution of new part for Part III Act XXV 1867

4 For Part III (sections 9 to and 11) of the said Act the following shall be substituted namely —

"PART III

' DELIVERY OF BOOKS

' 9 Printed or lithographed copies of the

Copies of books printed after commencement of Act to be delivered gratis to Government

whole of every book which shall be printed or lithographed in British India after this Act shall come into force together with all maps prints or other engravings belonging thereto finished and coloured in the same manner as the best copies of the same, shall notwithstanding any agreement (if the book be published) between the printer and publisher thereof, be delivered by the printer at such place and to such officer as the

Local Government shall by notification in the official Gazette from time to time direct and free of expense to the Government as follows that is to say —

(a) in any case within one calendar month after the day on which any such book shall first be delivered out of the press, one such copy and,

(b) if within one calendar year from such day the Local Government shall require the printer to deliver other such copies not exceeding two in number then within one calendar month after the day on which any such requisition shall be made by the Local Government on the printer another such copy or two other such copies as the Local Government may direct,

the copies so delivered being bound, sewed or stitched together and upon the best paper on which any copies of the book shall be printed or lithographed

The publisher or other person employing the printer shall, at a reasonable time before the expiration of the said month supply him with all maps prints and engravings finished and coloured as aforesaid which may be necessary to enable him to comply with the requirements aforesaid

' Nothing in the former part of this section shall apply to—

(1) any second or subsequent edition of a book in which edition no additions or alterations either in the letter press or in the maps prints or other engravings belonging to the book have been made and a copy of the first or some preceding edition of which book has been delivered under this Act or

(2) any periodical work published in conformity with the rules laid down in section 5 of this Act

' 10 The officer to whom a copy of a book is delivered under the last foregoing section shall give to the printer a receipt in writing therefor

' 11 The copy delivered pursuant to clause (a) of the first paragraph of section 9 of this Act shall be disposed of as the Local Government shall from time to time determine

"Any copy or copies delivered pursuant to clause (b) of the said paragraph shall be trans

mitted to the British Museum or the Secretary of State for India, or to the British Museum and the said Secretary of State, as the case may be'

5. For sections 16 and 17 of the said Act the following shall be substituted, namely —

Substitution of new sections for sections 16 and 17 Act XXV 1867

'16 If any printer of any such book as is referred to in section 9 of this Act shall neglect to deliver copies of the same pursuant to that section he shall for every such default forfeit to the Government such sum not exceeding fifty rupees as a Magistrate having jurisdiction in the place where the book was printed may on the application of the officer to whom the copies should have been delivered or of any person authorised by that officer in this behalf, determine to be in the circumstances a reasonable penalty for the default and in addition to such sum such further sum as the Magistrate may determine to be the value of the copies which the printer ought to have delivered

Penalty for not delivering books or not supplying printer with maps

"If any publisher or other person employing any such printer shall neglect to supply him, in the manner prescribed in the second paragraph of section 9 of this Act with the maps prints or engravings which may be necessary to enable him to comply with the provisions of that section such publisher or other person shall for every such default forfeit to the Government such sum not exceeding fifty rupees as such a Magistrate as aforesaid may, on such an application as

aforesaid determine to be in the circumstances a reasonable penalty for the default, and, in addition to such sum such further sum as the Magistrate may determine to be the value of the maps prints or engravings which such publisher or other person ought to have supplied

17 Any sum forfeited to the Government under the last foregoing section may be recovered, under the warrant of the Magistrate determining the sum or of his successor in office, in the manner authorised by the Code of Criminal Procedure for the time being in force and within the period prescribed by the Indian Penal Code for the levy of a fine

XLV

' All fines or forfeitures under this Part of this Act shall when recovered be disposed of as the Local Government shall from time to time direct

6 In section 18 of the said Act there shall be substituted for the words and figure 'pursuant to section 9 the words letter and figure pursuant to clause (a) of the first paragraph of section 9, and for the words copies thereof in manner aforesaid the words, letter and figure 'copy thereof pursuant to clause (a) of the first paragraph of section 9

Amendment of section 18 Act XXV 1867

7 Section 22 of the said Act is hereby repealed

S HARVEY JAMES

Secretary to the Government of India

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 21st March 1890 and is hereby promulgated for general information —

ACT NO XI OF 1890

An Act for the Prevention of Cruelty to Animals

WHEREAS it is expedient to make further provision for the prevention of cruelty to animals It is hereby enacted as follows —

Title extent and commencement and period of operation of this Act
I (1) This Act may be called the Prevention of Cruelty to Animals Act 1890

(2) This section extends to the whole of British India and the Local Government may by notification in the official Gazette extend on and from a date to be specified in the notification on the whole or any part of the rest of this Act to any such local area as it thinks fit

(3) When any part of this Act has been extended under subsection (2) to a local area the Local Government may by notification in the official Gazette direct that the whole or any part of any other enactment in force in the local area for the prevention of cruelty to animals shall except as regards anything done or any offence committed or any fine or penalty incurred or any proceedings commenced cease to have effect in the local area and such whole or part shall cease to have effect accordingly until the Local Government by a like notification otherwise directs

(4) The Local Government may cancel or vary a notification under subsection (2) or subsection (3)

2 In this Act unless there is something repugnant in the subject or context —

(1) animal means any domestic or captured animal and

(2) "street" includes any way road lane, square court, alley, passage or open space, whether a thoroughfare or not, to which the public have access

3 If any person in any street or in any other place whether open or closed to which the public have access or within sight of any person in any street or in any such other place,—

- crudely and unnecessarily beats overdrives overloads or otherwise ill treats any animal or
- binds or carries any animal in such a manner or position as to subject the animal to unnecessary pain or suffering or
- offers exposes or has in his possession for sale any live animal which is suffering pain by reason of mutilation starvation or other ill treatment or any dead animal which he has reason to believe to have been killed in an unnecessarily cruel manner

he shall be punished with fine which may extend to one hundred rupees or with imprisonment for a term which may extend to three months or with both

4 If any person performs upon any cow the operation called phuká he shall be punished with fine which may extend to one hundred rupees or with imprisonment which may extend to three months or with both

5 If any person kills any animal in an unnecessarily cruel manner, he shall be punished with fine which may extend to two hundred rupees or with imprisonment for a term which may extend to six months or with both

6 (1) If any person employs in any work or labour any animal which by reason of any disease or infirmity wound sore or other cause is unfit to be so employed or permits any such unfit animal in his possession or under his control to be so employed he shall be punished with fine which may extend to one hundred rupees

(2) The Local Government may by general or special order appoint places to be infirmaries for the treatment and care of animals in respect of which offences against subsection (1) have been committed

(3) The Magistrate before whom a prosecution for such an offence has been instituted may direct that the animal in respect of which the

offence is alleged or proved to have been committed shall be sent for treatment and care to an infirmary and be there detained until it is in his opinion, or in the opinion of some other Magistrate, again fit for the work or labour on which it has been ordinarily employed

(4) The cost of the treatment feeding and watering of the animal in the infirmary shall be payable by the owner of the animal according to such scale of rates as the District Magistrate or in the case of an infirmary in a Presidency town the Commissioner of Police may from time to time prescribe

(5) If the owner refuses or neglects to pay such cost and to remove the animal within such time as a Magistrate may prescribe the Magistrate may direct that the animal be sold and that the proceeds of the sale be applied to the payment of such cost

(6) The surplus if any, of the proceeds of the sale shall on application made by the owner within two months after the date of the sale be paid to him but the owner shall not be liable to make any payment in excess of the proceeds of the sale

7 If any person wilfully permits any animal of which he is the owner to go at large in any street while the animal is affected with contagious or infectious disease or without reasonable excuse permits any diseased or disabled animal of which he is the owner to die in any street he shall be punished with fine which may extend to one hundred rupees

8 (1) If a Magistrate of the first class Sub-divisional Magistrate Commissioner of Police or District Superintendent of Police upon information in writing and after such inquiry as

he thinks necessary, has reason to believe that an offence against section 4, section 5 or section 6 is being or is about to be or has been committed in any place he may either himself enter and search or by his warrant authorise any police officer above the rank of a constable to enter and search the place

(2) The provisions of the Code of Criminal Procedure 1882 relating to searches under that Code shall, so far as those provisions can be made applicable apply to a search under subsection (1)

9 A prosecution for an offence against this Act shall not be instituted after the expiration of three months from the date of the commission of the offence

10 When any Magistrate Commissioner of Police or District Superintendent of Police has reason to believe that an offence against this Act has been committed in respect of any animal, he may direct the immediate destruction of the animal if in his opinion its sufferings are such as to render such a direction proper

11 Nothing in this Act shall render it an offence to kill any animal in a manner required by the religion or religious rites and usages of any race sect, tribe or class

12 Notwithstanding anything in section 1 sections 9 10 and 11 shall extend to every local area in which any section of this Act constituting an offence is for the time being in force

S HARVEY JAMES,

Secretary to the Government of India

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 21st March 1890 and is hereby promulgated for general information —

Act No XII OF 1890

An Act to amend the Indian Tariff Act 1882

WHEREAS it is expedient to amend the Indian Tariff Act 1882 It is hereby enacted as follows —

I In No 2 of the Second Schedule to the Indian Tariff Act 1882 as amended by Act II of 1887 (an Act to amend the Sea Customs Act, 1878 the Excise Act 1881 and the Indian Tariff Act 1882) —

(a) 'R6 shall be substituted for 'R5 in the fifth column as the rate of duty to be levied and collected per Imperial Gallon or six quart bottles of 11 queurs and

(b) for the following namely —

No	Names of Articles	Per	Ta ff Val u at i on	Rate of Duty
*	*	*	*	*
	Spir t when so used n a p o r t n c f twenty p r cent and 11 wards	Imperial Gal l n o r six q u a t b t t l e s of the st r e n g t h of L o n d o n p r o o f		R5 and th e d u t y t o b e l e v i e d o r r e d u c e d p r o p o r t i o n a s t h e s t r e n g t h o f t h e s p i r i t e x c e e d s o r i s l e s s t h a n L o n d o n p r o o f

No	Names of Articles	Per	Ta ff Val u at i on	Rate of Duty
*	*	*	*	*
	Spir t p e f u d i n w i l o r i n b o t t l e s	Imperial Cal l o n o r i x q u a t b o t t l e s		R7 8
	Spir t o t h e r s	Imperial Gal l o n o r six q u a r t b o t t l e s of the s t r e n g t h of L o n d o n p r o o f		R5 and the duty to be i n c a s e d o r r e d u c e d i n p r o p o r t i o n a s t h e s t r e n g t h of t h e s p i r i t e x c e e d s o r i s l e s s t h a n L o n d o n p r o o f

there shall be substituted the following namely —

No	Names of Articles	Per	Ta ff Val u at i on	Rate of Duty
*	*	*	*	*
	Spir t when so used i n a p r o p o r t i o n t h e s t r e n g t h of t h e s p i r i t e x c e e d s o r i s l e s s t h a n L o n d o n p r o o f	Imperial Cal l o n o r six q u a r t b o t t l e s of the s t r e n g t h of L o n d o n p r o o f		R6 and the d u t y t o b e l e v i e d o r r e d u c e d p r o p o r t i o n a s t h e s t r e n g t h of t h e s p i r i t e x c e e d s o r i s l e s s t h a n L o n d o n p r o o f
	Spir t p e f u d i n w i l o r i n b o t t l e s	Imperial Cal l o n o r six q u a r t b o t t l e s of the s t r e n g t h of L o n d o n p r o o f		R6
	Spir t o t h e r s	Imperial Gal l o n o r six q u a r t b o t t l e s of the s t r e n g t h of L o n d o n p r o o f		R5 and the duty to be i n c a s e d o r r e d u c e d i n p r o p o r t i o n a s t h e s t r e n g t h of t h e s p i r i t e x c e e d s o r i s l e s s t h a n L o n d o n p r o o f

S HARVEY JAMES

Secretary to the Government of India

STATEMENT OF OBJECTS AND REASONS

THE present rate of duty on imported spirit is ₹5 a gallon of the strength of London proof. It is proposed in the present Bill to raise the rate of duty to ₹6 a gallon. In some Provinces the rates of duty on country spirit have been raised so high that, if any further increase is made, such spirit will be unfairly handicapped in comparison with imported spirit paying a duty of ₹5 a gallon. It is the policy of the Government of India to impose as high a duty on country spirit as it will bear, and it has therefore become necessary to raise the duty on imported spirit, in order to permit of the duty being raised on country spirit. It is also considered desirable to discourage the import of cheap and deleterious European spirit, while imported spirit of a better class can, it is believed, bear a higher rate of duty without rendering the price of it prohibitive to the classes which use it.

It is necessary to raise the rate of duty on perfumed spirit from ₹7 8 a gallon to ₹8 when the duty on ordinary spirit is raised as above proposed.

It is estimated that the proposed increase of duty will add nine lakhs of rupees yearly to the public revenue.

D BARBOUR

The 21st March, 1890

S HARVEY JAMES,

Secretary to the Government of India



SUPPLEMENT TO
The Gazette of India.

No 12 } CALCUTTA SATURDAY MARCH 22 1890

OFFICIAL PAPERS

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time containing such Official Papers and information as the Government may deem it best to place before the Public and such a may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Persons desiring to receive the GAZETTE may order the SUPPLEMENT separately on a payment of five Rupees per annum for delivery in Calcutta or eight Rupees sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees 12 per annum for delivery in Calcutta or Rupees 14 sent by Post.

No Official Orders will be published in the GAZETTE OF INDIA except those required by Law or which it has been customary to publish in the CALCUTTA GAZETTE. All such will be included in the SUPPLEMENT. For such Orders and Notifications, the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA
FINANCE AND COMMERCE DEPARTMENT

FINANCIAL STATEMENT for 1890-91

CONTENTS

PART I

IMPERIAL REVENUE AND EXPENDITURE

	PARA	PAGE
Preliminary	1	831
I—Accounts of 1888-89	2	831
II—Financial position of 1889-90 and 1890-91	3	831
III—Proposals in connection with the Grant for Famine Relief and Insurance	14	834
IV—Practical Results of the Policy now adopted	21	836
V—Financial Prospects in the Future	3	837

PART II

IMPERIAL, PROVINCIAL, AND LOCAL FINANCE

I—Accounts of 1888-89	1	838
II—Revised Estimates of 1889-90 and Budget Estimates of 1890-91	6	840
LAND REVENUE	12	842
OPIMUM	16	844

	PARA	PAGE
II—Revised Estimates of 1889-90 and Budget Estimates of 1890-91—continued		
SALT	17	845
STAMPS	24	848
EXCISE	25	849
PROVINCIAL RATES	26	850
CUSTOMS	27	850
ASSESSED TAXES	30	851
FORESTS	31	852
INTEREST ON DEBT	32	853
POST OFFICE TELEGRAPH, AND MINT	35	855
CIVIL DEPARTMENTS	36	856
MISCELLANEOUS	38	857
FAMILY KEELI AND INSURANCE	39	857
RAILWAY FINANCE	40	858
IRRIGATION	52	864
BUILDINGS AND ROADS	54	865
ARMY	56	866
OFFICIAL DEFENCES	59	867
III—Progress in Upper Burma	60	868
IV—Ways and Means—Home Treasury	61	869
" " India	63	871
SAVINGS BANKS	65	871
LOANS TO MUNICIPALITIES &c	66	872
V—Summary	68	872

APPENDIX I

DESPATCH FROM HER MAJESTY'S SECRETARY OF STATE FOR INDIA TO THE GOVERNMENT OF INDIA NO 378 DATED 17TH DECEMBER 1885	875
TELEGRAM FROM THE GOVERNMENT OF INDIA TO HER MAJESTY'S SECRETARY OF STATE FOR INDIA DATED 5TH MARCH 1890	875
TELEGRAM FROM HER MAJESTY'S SECRETARY OF STATE FOR INDIA TO THE GOVERNMENT OF INDIA DATED 6TH MARCH 1890	87

APPENDIX II

ACCOUNTS AND ESTIMATES

GENERAL STATEMENT of the ACCOUNTS and ESTIMATES of the REVENUE and EXPENDITURE and RECEIPTS and DISBURSEMENTS of the GOVERNMENT of INDIA in INDIA and in ENGLAND	P 878—879
A—STATEMENT of the REVENUE of INDIA in INDIA and ENGLAND	880—881
B—STATEMENT of the EXPENDITURE chargeable on the REVENUES of INDIA in INDIA and in ENGLAND	882—885
C—STATEMENT of RECEIPTS and DISBURSEMENTS other than REVENUE and EXPENDITURE of the GOVERNMENT of INDIA in INDIA and in ENGLAND	886—889
D—ACCOUNT of PROVINCIAL and LOCAL SAVINGS charged to REVENUE and held at the disposal of PROVINCIAL GOVERNMENTS under their PROVINCIAL CONTRACTS	890
E—STATEMENT of NET REVENUE and EXPENDITURE—ENGLAND and INDIA	891

FINANCIAL STATEMENT for 1890-91

PART I

IMPERIAL REVENUE AND EXPENDITURE

Preliminary

THE Financial Statement for the coming year has been divided into two Parts. Part I deals with the financial position of the Government of India and takes into account only the Imperial Revenue and Expenditure as distinguished from that which is Provincial or Local, Part II contains an explanation of the Indian Budget as a whole. This change has been made with the object of presenting an outline of the financial position which will be sufficient for the ordinary reader. Such an outline will be found in Part I. Those who desire fuller information will find it in the second Part of the Statement.

Section I—Accounts of 1888-89

2 Since the last Financial Statement was made the Accounts of the year 1888-89 have been finally closed. They show a surplus of Rx 37,000.

The Budget Estimate of that year, framed in March 1888, showed a deficit of Rx 698,000. The Revised Estimate of the year, framed in March 1889, showed a reduced deficit of Rx 201,700, the Accounts, as I have just said, show that the year has closed with a surplus of Rx 37,000.

The improvement in the financial position during 1888-89 is satisfactory, but the important question of to-day is the position of the finances during the current and the coming year.

Section II—Financial position of 1889-90 and 1890-91

3 The Estimate of the current year, as framed in March last, showed a surplus of Rx 106,300.

The Revised Estimate if compiled in the same way as the Budget Estimate would now show a surplus of Rx 2,733,200, and the Estimate of the coming year would show a surplus of Rx 304,900. Certain special arrangements are proposed which will affect the surplus of 1889-90 and of 1890-91, but it will be convenient to keep these arrangements out of sight until it has been explained how it happens that the Budget surplus of the current year has grown into Rx 2,733,200, while the Estimate of the year 1890-91, if compiled on the same basis, would show a surplus of only Rx 304,900. Indian finance is subject from year to year to disturbing causes which have a serious temporary effect, and for this reason a surplus in any year can no more be said to prove that the finances are in a sound state, than a deficit in a single year can be held to prove that their condition is unsound. It is important that it should be clearly understood whether the high or low surplus, or if it may be deficit of any year is due to permanent or temporary causes, and I shall endeavour to explain to what extent the improvement in the financial position is due to lasting influences and to what extent it is only temporary.

4 In the first place I propose to offer a few remarks on the subject of Exchange, so as to clear that question out of the way at the beginning. I have seen it stated that the improvement in the current year is largely or mainly due to the rise in the rate of Exchange. This is not the case. The rate of Exchange taken in the Budget Estimate was Rs 4 38d = one rupee. Although

the rate of Exchange is now considerably higher than that rate, it was lower during a large portion of the year, and the average rate of Exchange for the whole year 1889 90 is now taken at only 1s 4 55²/_d per rupee. The rise is therefore only slightly greater than one sixth of a penny per rupee. The rate of Exchange affects so many of our transactions that it would be a difficult and tedious task to calculate precisely the amount of improvement which a rise of one sixth of a penny per rupee has produced. For present purposes it will be sufficient to put the improvement at Rx 200,000 in round numbers. In the explanation I am about to give I shall distribute this improvement of Rx 200,000 among the several heads affected.

5 Although the improvement in the position has not been mainly due to the rise in Exchange, the cessation of the long continued fall in the gold value of the rupee has been a most welcome relief to the finances. From 1873 to 1890 there have only been two other years (1879-80 and 1883-84) in which the actual rate of Exchange exceeded or was equal to the rate taken in the Budget, and the average yearly fall from 1873-74 to 1889-90 has been 36 of a penny per rupee or more than twice the rise in the current year.

Although the cessation of the hitherto continuous fall in the value of the rupee measured in gold has greatly improved the financial position for the time being, the uncertainty as to the future relations of the precious metals constitutes a very serious danger and one which it would be worth our while to make great sacrifices to escape. The future of the Currency question appears to rest at the present time in the hands of the United States of America.

6 The chief improvement in the current year appears under the head of Opium. There is an increase of Rx 286,400 in Opium Revenue, there is a decrease of Rx 708,800 in Opium Expenditure. The total improvement under Opium is consequently Rx 995,200. In the Budget Estimate the price of Bengal Opium was taken at Rs 1,070 a chest. It has proved to be Rs 1,136, this accounts for the improvement in Opium Revenue, an improvement which I regret to say is not likely to be maintained during the coming year as the price of Bengal opium at this month's sale was only Rs 1,040 a chest, though the market price has since risen.

The decrease in Expenditure is due to a poor crop of Bengal opium. The total crop of Bengal opium is purchased by Government at a fixed price per seer. A good crop means heavy expenditure in the purchase of opium; a poor crop means a saving in expenditure. The quantity of opium produced in any season does not immediately affect the quantity of opium which is sold; as some time elapses before the new crop comes into the market and Government maintains a reserve with the object of equalizing the quantity sold from year to year. As it happens, the bad crop of the year has not done us material injury, because the reserve of opium was very high and is still sufficient. The improvement under Opium in the current year must be considered as merely temporary. In a series of years we shall no doubt get average crops, and the present selling price of opium is much below the average price of the year about to close.

7 In addition to the improvement under Opium, there has been, during the current year, a very satisfactory increase of revenue under what is known as the other Principal Heads of Revenue, which include Land Revenue, Salt, Excise Stamps, Provincial Rates, Customs Assessed Taxes, Forests, Registration and Tributes from Native States. This increase is partly Imperial, partly Provincial, partly Local.

The large improvement in Revenue which is shown under the Principal Heads of Civil Revenue (excluding Opium) is of a permanent nature, or in other words we can safely reckon on obtaining the same increase in future years. If there is any falling off under some heads it will be balanced by increase under other heads. This improvement amounts to Rs 766,500 on Imperial account and

is mainly due to an increase of Rx 298,400 under Land Revenue, of Rx 149,600 under Salt, of Rx 79,100 under Excise, of Rx 31,500 under Stamps, of Rx 69,600 under Customs, and of Rx 112,700 under Forests

The improvement under Opium and the growth of Revenue under the other Principal Heads accounts in all for an improvement of Rx 1,761,700 in 1889 90, of which more than 40 per cent is a permanent increase of the public revenue, the rest being temporary

8 On Special Defences, there has been a reduction of expenditure amounting to Rx 344,500 which merely represents postponement of charges which will be incurred hereafter, and under Interest not charged against Railways and Canals there has been a net improvement of Rx 230,900 The improvement in the net Interest charge is due to the high rate of interest obtained by the Secretary of State on that portion of his cash balance which he was able to invest to the saving from the issue of a loan of 2 crores very nearly at par last year as compared with the estimated charge for the issue of a loan of $2\frac{1}{2}$ crores at a discount to the rise in Exchange, and to other causes

There has also been a net improvement of Rx 118,600 under Army, notwithstanding the expenditure on the Chin Lushai Expedition, and of Rx 73,900 in the Railway Account Under all other heads there is a net improvement of Rx 97,300 The total net improvement of the year is Rx 2,626,900

9 The explanation of the large surplus in 1889 90 may then be briefly stated as follows in the current year Opium has given a net improvement of Rx 995,200, other Principal Heads of Revenue have given an improvement of Rx 766,500, Special Defences show a reduction of expenditure amounting to Rx 344,500, Interest gives an improvement of Rx 230,900 All other heads give a further net improvement of Rx 289,800 The total net improvement of the year is Rx 2,626,900, and adding the Budget surplus of Rx 106,300, the surplus with which the year is expected to close is estimated at Rx 2,733,200 Of this net improvement of Rx 2,626,900, about Rx 200,000 has been caused by the rise in Exchange, which has favourably affected Revenue and Expenditure under various heads As the Accounts almost invariably show a better result than the Revised Estimate, I have little doubt that this surplus will be found to have been exceeded when the accounts of the year are finally closed

10 We are now in a position to explain in a few words why the surplus of 1890 91 is so small as compared with that of 1889 90 In the first place we lose the temporary increase from Opium to which I have just referred, the loss on this account is actually Rx 992,400, in the next place, we receive in 1889 90 a special contribution from Local Governments of Rx 490,000, there is no such contribution in 1890 91 in the third place the Budget Estimate of net Military Expenditure in 1890 91 shows an increase over the Revised Estimate of no less than Rx 611,000 On these three accounts—Opium, Contribution from Local Governments, and Military Expenditure—the financial position of 1890 91 is worse than that of 1889 90 by no less than Rx 2,093,400 Adding to this a net falling off under Interest of Rx 113,400 and an increase of expenditure amounting to Rx 133,900 under Special Defences, we get a falling off of Rx 2,340,700 The surplus of 1889-90 being Rx 2,733,200 this deterioration of Rx 2,340,700 would of itself be sufficient to cause the large surplus of 1889-90 to be replaced by a surplus of Rx 392,500 It so happens that under all other heads there is a net deterioration of Rx 87,600, which reduces the surplus to Rx 304,900

11 Although the net deterioration under the heads to which I have just referred is only Rx 87,600 there are considerable fluctuations under particular heads Thus the increase of Revenue under Principal Heads, excluding Opium is no less than Rx 171,500, of which nearly Rx 100,000 is due to the raising of the duty on imported spirit and the imposition of a duty on beer brewed in India There is also a moderate increase of net revenue from Railways and Irrigation

while there is an increase in expenditure of Rx 85,000 on account of the coming Census, and a reduction in Miscellaneous receipts of Rx 53,500

12 The increased expenditure on the Army in 1890 91 is due to the purchase of Magazine rifles and ammunition for them, to the cost of 21 more batteries of 12 pr breech loading guns, to the purchase of machinery for making ammunition for the guns in India, and to the provision of Rx 200,000 for the Chin Lushai expedition and of Rx 60,000 to complete the arrangements for prompt mobilisation of the 1st Army Corps. The total cost on the accounts I have stated is no less than Rx 1,361,300

13 Summing up the whole case and putting aside all matters of minor importance it may be said that in 1889 90 we have a large surplus owing to a temporary improvement under Opium, to a general growth of revenue which will be maintained and will affect future years to short expenditure on Special Defences and in connection with the Army, to reduction in the Interest charge, to improvements in the Railway Revenue Account and to a rise in the rate of Exchange. In 1890 91 we have only a moderate surplus, because we lose the temporary improvement under Opium, because we no longer receive the special contribution of Rx 490,000 from Local Governments, because there are special demands in connection with the equipment of the Army, and because there is an increase in the net Interest charge, as well as an increase in the expenditure on Special Defences

Section III—Proposals in connection with the Grant for Famine Relief and Insurance

14 It will be seen from what I have just said that the estimates for next year would have shown a very considerable surplus but for the heavy and special demands that have fallen on them in connection with the Army. These special demands come to no less than Rx 1,361,300, exclusive of a provision of Rx 892,300 on account of Special Defences. It is reasonably certain that there will be special demands of a somewhat similar nature in 1891 92 but it is not probable that they will be so heavy as in the coming year. Nor are the finances of 1891 92 exposed to any special dangers so far as can now be seen other than those vicissitudes which must always attend Indian finance. On the other hand we may look forward during 1890 91 to the normal growth of revenue. There are, therefore, strong grounds for holding that in 1891 92 we shall at least find ourselves in a position of comparative ease, with a surplus in hand, moderate in amount, but sufficient to allow of some improvement in financial conditions

15 In view of this comparatively favourable prospect the Government of India has decided to anticipate the future to some extent and to take immediate steps for the partial restoration of the Famine Grant. This can be done by measures which I shall now explain, but in the first place I propose to refer briefly to the nature of the Famine Grant and its history

The policy of strengthening the finances in connection with Famine was originally adopted in order to protect the country against the financial effects of Famine. It was calculated that Famine would cost, either directly in expenditure intended to relieve distress, or indirectly through loss of revenue, no less than Rx 15,000,000 every ten years, and it was therefore decided that in ordinary years the Government should take measures for providing a surplus of Rx 1,500,000. This surplus would be used either to reduce debt directly by buying up and cancelling public obligations, or to indirectly reduce debt by diminishing borrowing

16 It has been sometimes assumed that the object of this policy was the provision of funds for the actual relief in time of famine of persons who were in distress, and it was argued that when the money so provided was no longer

available, the people could not be relieved in case of famine, and must perish. This was not the case. Whether a surplus exists or not the Government recognises its obligations in case of famine, and the actual amount of cash in the treasury is regulated from time to time by considerations which are quite independent of the absorption or maintenance of the Famine Grant. The objects which the Famine Grant is intended to secure are purely financial. So long as it is maintained we have in ordinary years a surplus of Rs. 1,500,000 and this surplus of Rs. 1,500,000 in ordinary years will, it may reasonably be hoped, balance the deficits which must occur from time to time in a country of which the financial conditions are so uncertain. The policy of maintaining a surplus in ordinary years was devised with special reference to the injurious effect on the finances which is produced by famine, but in practice it is an insurance against temporary financial disaster of any kind because to strengthen the finances by creating a surplus has precisely the same effect whatever may be the object of those who take measures to strengthen them. In any case the finances are strengthened and are able to better meet any special demands on them.

17 The misapprehension as to the nature and effects of the Famine Grant seems to have arisen, to some extent, from the manner in which the policy was carried out in years subsequent to its first adoption. The Famine surplus was intended, in the first instance, to operate in the direction of reducing debt. At a subsequent period it was decided to use one half of it for the construction of Railways and Canals which would protect the country from famine. I think this was, under the circumstances of the case, a wise and prudent measure but it was a slight departure from the objects of the original policy. These were, as I have said, purely financial. In so far as the Protective Canals and Railways constructed from the Famine Grant returned a fair profit, or lessened the cost of relieving famine, in so far the original purpose of strengthening the finances was maintained. In so far as they failed to return this profit the original purpose was departed from. On the other hand it was an important consideration that the construction of these Railways and Canals might have the effect of mitigating famine to the extent of preserving human life, which would otherwise have been lost.

18 The Government of India was willing in past years to go further in the direction of using the Famine Grant for the construction of Protective Works than was actually done, and would have appropriated it to meet any loss that might arise on Protective Railways constructed by means of borrowed money. In 1886 the Secretary of State did actually agree that the interest charge on the Indian Midland and the Bengal Nagpur Railways should be a charge against the Famine Grant. These Railways were held to be of importance for the protection of the country against famine, and it was only on the understanding I have stated that their construction was sanctioned. The decision of the Secretary of State is contained in a Despatch which is published as an Appendix to this Statement. This matter has somewhat fallen out of sight in recent years, because shortly after the decision of the Secretary of State was given the financial difficulties of the Government became so great that the Famine Grant was practically abolished for the time and there was no special reason for calling attention to the fact that a portion of it went to meet the loss on the Indian Midland and Bengal Nagpur Railways.

19 The Government of India and the Secretary of State have, however, always attached importance to the maintenance of the Grant for Famine Relief and Insurance. If the Indian finances show bare equilibrium in normal years the deficits of bad years can only be met by borrowing such borrowing must in time lead to a large growth of debt incurred for non-productive purposes.

The provision of what is really a yearly surplus of Rx 1,500,000 is the most effective means of preventing the growth of debt of this character

20 The manner in which it is proposed to partially restore the Famine Grant at once will now be explained

We receive this year a special contribution of Rx 490 000 from Local Governments This transaction is carried out by debiting the amount to the balances of Local Governments and crediting it to the Government of India It is practically the same thing to all parties whether the transaction is carried out this month or next month The credit is therefore postponed till next month, and the effect on the finances is to diminish our surplus of this year by Rx 490 000 and to increase that of next year by an equal amount

After this change is made there will be a surplus of Rx 2 243,200 in 1889 90 and of Rx 794 900 in 1890 91 In both these years a certain amount of expenditure is already shown under the Grant for Famine Relief and Insurance, partly on account of the construction of Protective Canals and partly for relief of distress Of the surplus of 1889 90, a sum of Rx 433,500 will be utilised to raise the total Famine Grant to Rx 600,000, of the surplus of 1890 91, a sum of Rx 524 500 will be utilised to raise the Famine Grant of that year to a like amount The surplus of the Revised Estimate will then stand at Rx 1,809,700 and the surplus of the Budget Estimate of 1890 91 will be Rx 270 400

The amount provided to meet the net charge on account of the Indian Midland Railway and the Bengal Nagpur Railway is Rx 458,100 in 1889 90, and Rx 432 800 in 1890 91

The final result then of the policy which the Government of India has decided to adopt is that in the current year we have provided in all Rx 1 058,100 (Rx 600,000 *plus* Rx 458 100) on account of the Famine Grant, that in the coming year we have provided Rx 1 032 800 (Rx 600,000 *plus* Rx 432,800), on the same account, and that we have nevertheless a surplus of Rx 1 809,700 in 1889 90 and of Rx 270 400 in 1890 91 these surpluses are available for the reduction of borrowing and will in practice be used for that purpose

The sums provided under the Grant for Famine Relief and Insurance *plus* the sums that go to meet the net charge on the Indian Midland and Bengal Nagpur Railways, together with the surpluses of the current and coming years, amount to Rx 4,171,000 in the aggregate, so that, practically, the Famine Grant has been more than restored for the years 1889 90 and 1890 91, as we have in the two years a sum of Rx 4 171,0 00 available for the purposes for which the policy of the yearly grant of Rx 1,500,000 for Famine Relief and Insurance was adopted

Section IV — Practical Results of the Policy now adopted

21 The general effect on our borrowing of the surpluses of 1889 90 and 1890 91 which amount to Rx 2,080,100 and of the sums now set aside for Reduction of Debt, amounting to Rx 958,000, making Rx 3,038,100 in all, is shown by the following facts

The Government of India has arranged to spend in 1890 91 the sum of Rx 3,750 000 on the construction of Railways and Canals, not chargeable against Revenue

Under ordinary circumstances we must have borrowed largely in the open market on this account As our balances now stand we expect to be able to find this sum of Rx 3,750,000 in addition to Rx 907,000, on account of loans to be made by Government for local purposes, without raising a loan this year This result is mainly due to the existence of the sum of Rx 3,038,100 to which I have just referred, which enables us to avoid borrowing a like amount and in this way effects a permanent saving of about Rx 120,000 yearly in interest To this extent the finances of the country have been strengthened

22 A further advantage of the improvement that has occurred in the financial position is that it is unnecessary at the present time to revise the financial relations between the Imperial Government and the Provincial Governments. The present contracts can be left to run their course, and the relations between the Local and Imperial Governments can be settled in 1892 and included in the contracts that will then be made.

Section V —Financial Prospects in the Future

23 In the Statement of last year I made the following remarks on the financial position of the Government of India: "My deliberate conclusion is, that while there is every need for economy and for husbanding our revenue, there is no ground for despondent or pessimist views. Unless some unforeseen disaster occurs, there is every reason to hope that the lapse of two or three years will show a decided improvement in the financial position of the Government of India. It is true that the surplus which we have been able to show in the Estimates is only Rs. 106,300, but the Estimates have been framed with great moderation, and if the Indian revenues continue to exhibit their usual elasticity and no unforeseen disaster occurs, I anticipate that the Financial Statement of 1890-91 will show decided improvement." These remarks were not universally accepted; those who had previously taken a pessimist view of Indian finance were not prepared to admit that there were signs of improvement. The progress made in the current year, however, confirms the soundness of the opinion I expressed in March last. Only twelve months have elapsed since I ventured to make that prophecy, and the signs of improvement are unmistakable.

In 1889-90 and 1890-91 we have partially restored the grant for Famine Relief and Insurance, we have a large surplus in 1889-90, and a moderate surplus in 1890-91 after making provision for altogether special demands for the equipment of the Army. Although the coming year is unlikely to prove so prosperous from a financial point of view as 1889-90, I look forward, in the absence of unforeseen disaster, to still further improvement in 1891-92.

24 But my remarks regarding the signs of improvement in the finances had another effect which I did not anticipate at the time. It was assumed in some quarters that I was of opinion that the financial position was in all respects thoroughly satisfactory, and that the Government of India might at once with safety enter upon schemes which their promoters held would have the best effects on the country, but which certainly involved very heavy expenditure at the outset. Nothing was further from my intention than to convey any such impression, or to give the slightest encouragement to those who wish to mortgage the future of our finances for the sake of entering upon hazardous speculations.

I said last year that there were signs of improvement. I say now that my forecast has been borne out by the facts of the year about to close, and that there are good grounds for expecting further improvement in the coming year, but I fully recognise that we have difficulties of no slight magnitude still to meet, that the finances are exposed to many dangers, and that unforeseen disaster might for a time upset our calculations. There is every need for caution and for economy, and I should greatly regret if anything I now say or have said in the past, conveyed the impression that the Government of India is in a position to embark on a policy of adventure of any description.

PART II.

IMPERIAL, PROVINCIAL, AND LOCAL FINANCE

Section I—Accounts of 1888 89

In the Revised Estimates of 1888 89 prepared in March last the Revenue of that year was taken at Rx 81,585 500 and the Expenditure, including outlay on Special Defence Works at Rx 81,787,200, the net result being an anticipated deficit of Rx 201 700

As the accounts were compiled, it was seen that the year would close with a small surplus, and this fact was brought to notice in the Financial Statement presented to Parliament by the Under Secretary of State for India

2 The actual figures of the accounts for 1888 89 as now finally closed, are—Revenue Rx 81,696,678 and Expenditure Rx 81,659,660, showing a surplus of Rx 37,018 The following statement compares the Actuals for 1888 89 with the Revised Estimate, and complete details will be found in the Appropriation Audit Report published in the *Gazette of India* of 8th March 1890

		1889		Actual	Actual Works
		Revised Estimate	Actuals		
REVENUE					
India (Imperial Provincial and Local)	Rx	81 100 100	81 12 210	106 110	
England	£	27 200	330 631	3 431	
Exchange	Rx	152 200	153 837	1 637	
TOTAL	Rx	81 585 500	81 096 678	111 178	
EXPENDITURE					
India—					
Imperial	Rx	3 651 100	37 556 716	94 384	
Provincial and Local	Rx	21 897 500	21 863 169	34 131	
Adjustment of Provincial and Local	Rx	+ 203 100	+ 285 118		82 018
Surplus	£	15 1500	149 3221	58 270	
England	Rx	6 94 200	6 971 436	22 704	
Exchange					
TOTAL	Rx	81 787 200	81 659 660	127 540	
DEFICIT	Rx	201 700			
SURPLUS	Rx		37 018	238 718	

It will be seen from the figures in this statement that, compared with the estimate framed in March 1889, there was an improvement in the Total Revenue in India (Imperial, Provincial, and Local) of Rx 106,110 and a saving in the Total Expenditure in India of Rx 128,515 The sum of these two amounts, less the increase of Rx 82,018 in the Provincial adjustment, or Rx 152,607, represents the net Imperial improvement in the Indian portion of the accounts of 1888 89, excluding Exchange, adding to this figure the net improvement in England and also the improvement in Exchange, we get a total improvement of Rx 238,718, which accounts for the difference between the deficit of Rx 201,700 expected in the Revised Estimate and the surplus of Rx 37,018 with which the accounts of the year have closed It may be mentioned that the increase in the Provincial adjustment means that the surplus of Provincial and Local Revenue over Provincial and Local Expenditure was more by Rx 82,018 than was anticipated when the Revised Estimate was prepared

3 The increases of Revenue result chiefly from improved receipts aggregating Rs 234 700 under State Railways, Irrigation, and Army, counterbalanced by a falling off in Land Revenue of Rs 185,896 due to scanty harvests in some provinces and to suspensions. Of the saving of Rs 94,384 in Imperial Expenditure, Rs 50,528 occurred under Opium and Rs 27,409 under Army. There was an excess of Rs 45 440 under Guaranteed Railways, chiefly due to a change in the date of payment of surplus profits which brought into the accounts of the year expenditure which under the previous practice, would have fallen into the following year. The reduction in Provincial and Local Expenditure occurred principally under Land Revenue, Police, and Education, and the gain in the English Account was chiefly due to reduced expenditure under Army and Special Defence Works.

4 The difficulties which stand in the way of preparing in March an accurate Estimate of the Revenue and Expenditure of the year which is about to close have been explained more than once but I do not think that attention has been specially called to the remarkable fact that the Actuals almost invariably show better results than the Revised Estimate.

In every year since, and including, 1882-83 the Accounts have shown an improvement over the Revised Estimates. In 1882-83 the improvement was Rs 646,800 for 1883-84 it was Rs 1,116,100, for 1884-85 it was Rs 566,500, for 1885-86 it was Rs 89,100 for 1886-87 it was Rs 177 900 for 1887-88 it was Rs 987,900 for 1888-89, as I have just explained, it was Rs 238 700.

The explanation is simple. The latest figures of receipts and disbursements under the different heads can always be obtained from the Treasuries. Under certain heads the Treasury receipts and issues correspond closely with the Revenue and Expenditure and if we know the Receipts and Issues to the end of February or even of January, and the head be one under which transactions occur with regularity throughout the year, we have no difficulty in calculating with great precision the probable Revenue and Expenditure of the remaining portion of the year.

But in other cases transactions do not proceed with the same regularity throughout the year, and the receipts and issues of the Treasuries afford a very imperfect guide. Such heads are Land Revenue, Public Works of all kinds and the expenditure under the head of Army. For Public Works and Army the receipts and issues at the Treasuries are only an imperfect guide to the Revenue and Expenditure.

In the case of the important heads I have just mentioned, as well as of others we have to depend on the judgment of local officers, and, on the whole, the forecasts of these officers are marked by caution. No officer apparently will estimate for more revenue than he feels sure he will obtain and every officer puts down the very maximum of expenditure which he may possibly incur. The inevitable result is that in nine cases out of ten the total Revenue of the year exceeds, and the total Expenditure of the year falls short of the amounts that have been entered in the Revised Estimate.

5 There was also a saving in expenditure not charged against Revenue. The Capital Expenditure on Railways was Rs 1,178 111 and on Productive Irrigation Works Rs 459,890 against Rs 1,364 800 and Rs 493 000 provided in the Revised Estimate, the saving being Rs 186 689 and Rs 33,110 respectively. The former was chiefly due to reduced expenditure in England on stores for Railways. These reductions do not, of course, affect the surplus of the year 1888-89, which as stated before, was Rs 37 018, after including in the expenditure the sum of Rs 789,595, spent on Special Defence Works.

Section II.—Revised Estimates of 1889-90 and Budget Estimates of 1890-91

6 The Budget Estimate of Revenue for the current year was Rx 82,935,300, and of Expenditure Rx 83,469,800. Of the latter, Rx 640,800 was chargeable to accumulated Provincial and Local balances, and not against the revenue of the year. The expenditure chargeable against revenue was therefore Rx 82,829,000, and the resulting surplus was estimated at Rx 106,300.

The surplus is now expected to be Rx 1,809,700, and the following table shows how much of it is due to increase of Revenue and how much to decrease of Expenditure —

	Budget Estimate	Revised Estimate	Revised Estimate + Better — Worse than Budget
	Rx	Rx	Rx
Revenue	82,935,300	84,636,300	+ 1,701,000
Expenditure	83,469,800	82,474,100	+ 995,700
Provincial deficit	—640,800	+ 352,500	—993,300

7 The improvement of Rx 1,701,000 in Revenue occurs mainly under *Land Revenue*, *Opium*, *Salt*, *Stamps*, *Excise*, *Provincial Rates*, *Customs*, *Assessed Taxes*, *Forest Interest*, *Miscellaneous*, *State Railways*, and *Irrigation*, while there is a considerable falling off in receipts from *Exchange*, and a heavy one under *Guaranteed Railways*, owing to the great and sudden diminution of traffic on the Great Indian Peninsula Line. The contribution of Rx 490,000 from Provincial to Imperial revenues, for which credit was taken in the Budget Estimate of 1889-90, has also been transferred for reasons explained in Part I to the Estimates of 1890-91. It will be understood that this transaction has no effect on the total revenue of the year, what is lost by the Imperial Government being gained by the Local Governments. The main increases and decreases in Revenue are as follows —

Better than Estimate		Worse than Estimate	
	Rx		Rx
Land Revenue	425,600	Exchange	73,900
Opium	286,400	Guaranteed Railways	460,000
Salt	162,600		
Stamps	101,000		
Excise	110,100		
Provincial Rates	87,800		
Customs	68,900		
Assessed Taxes	51,800		
Forests	176,800		
Interest	133,500		
Miscellaneous	98,400		
State Railways	256,800		
Irrigation	96,000		

8 The decrease in expenditure is mainly due to the rise in the rate of *Exchange*, and to less expenditure under *Opium production and manufacture*, *Interest*, *Police Education*, *Working Expenses of State Railways*, *Surplus profits of Guaranteed Railways*, and *Defence works*. The chief increases of expenditure occur under *Marine*, *Famine Relief and Insurance*, *Miscellaneous*, *Railway Expenditure*, and *Irrigation*. The meaning of the large excess under

Famine Relief and Insurance is that the improvement in the financial position as enabled the Government to take measures for gradually restoring the *Famine Insurance* Grant, which has been in abeyance since 1885-86

The Budget Estimate of net expenditure in England was £14,956,100, and the Exchange on it, Rs 6,954,500, the Revised Estimate of that expenditure is Rs 14,751,200, and the Exchange on it, Rs 6,638,000. In the Budget the rate of Exchange was taken at 1s 4 3/4d = Rs 1, in the Revised it is taken at 1s 4 5/8d = Rs 1 (Rs 145 = £10)

The following table shows the principal variations from the Estimate of Expenditure —

Better than Estimate		Estimate	
	Rx		Rx
Opium	708 800	Marine	92 600
Interest	96 300	Famine Relief and Insurance	507 000
Police	58 800	Miscellaneous Railway Ex	
Education	51 000	penditure	72 700
State Railways—Working Ex		Irrigation	94 600
penses	78,400		
Surplus profits of Guaranteed			
Companies	182 100		
Defence works	344 500		

Provincial deficit less (owing partly to postponement to 1890-91 of special contribution of Rs 490,000 made by Local Governments)

Rx
993 300

9 The Budget Estimate of 1890-91 is framed for, Revenue Rs 84,932,100 and Expenditure 85,419,400, of which Rs 757,700 is chargeable against Provincial and Local balances. The expenditure chargeable to Revenue is therefore Rs 84,661,700 and the estimated surplus is Rs 270,400.

The following table compares the Revenue and Expenditure as estimated at an interval of a year —

	Budget Estimate 1889-90	Budget Estimate 1890-91	Budget 1890-91 + better—worse than Budget 1889-90
	Rx	Rx	Rx
Revenue	82 925 300	84 932 100	+ 1 996 800
Expenditure	83 469 800	85 419 400	— 1 949 600
Provincial deficit	— 640 800	— 757 700	+ 116 900
Surplus	+ 106 300	+ 270 400	+ 164 100

10 As explained last year, the extension of railways and the changes in their status involve considerable additions annually to both Revenue and Expenditure. In 1889-90 the gross transactions of the Oudh and Rohilkhand Railway came on both sides of the Estimates, whereas, while it was a Guaranteed line, only the net earnings were shown as Revenue and the interest charged as Expenditure. In 1890-91 a re-arrangement of the same nature is necessary, as from the 31st December 1890 it is expected that the South Indian Railway will become a State line. In 1890-91 Railway Revenue is estimated higher by Rs 464,900 than it was a year ago and Railway Expenditure Rs 304,800 higher. The transfer of the Provincial contribution mentioned above adds Rs 490,000 to the Imperial Revenue of the year, though, as explained above, it does not mean that the total revenues are increased by that amount. The further improve

ment in Revenue occurs mainly under *Land Revenue, Salt, Stamps, Excise, Provincial Rates, Customs, Forests, Interest, and Irrigation*, while lower receipts than those estimated a year ago are expected under *Opium, Exchange, and Guaranteed Railways*. The following statement indicates generally in what respect the position has changed in the course of twelve months —

* Better than Budget Estimate of 1889-90		Worse than Budget Estimate of 1889-90	
	Rx		Rx
Land Revenue	482,700	Opium	56 700
Salt	203 600	Exchange	83 800
Stamps	75,400	Guaranteed Railways	218 000
Excise	117 200		
Provincial Rates	91 400		
Customs	142 700		
Forest	144 800		
Interest	55 700		
State Railways	673 800		
Irrigation	145,700		

11 The very large increase in the Estimates of Expenditure is mainly the result of the following variations —

Less than Budget Estimate of 1889-90		More than Budget Estimate of 1889-90	
	Rx		Rx
Opium	59 500	Land Revenue collection	84,300
Interest	62 300	Minor Departments (chiefly Census)	79 400
Guaranteed Railways, surplus profits	81 000	Salaries and Expenses of Civil Departments other than Minor Departments	226 200
Defence works	210 600	Stationery and Printing	82,100
		Public Relief and Insurance	499 500
		Railways (excluding surplus profits)	385 800
		Irrigation	124 700
		Civil Works	234 900
		Army	530,400

The rate of Exchange has been taken at 15 4 55²/_d, as in the Revised Estimate

The Estimates of both years are examined in detail in the remaining paragraphs of this section

LAND REVENUE

12 The Estimates are—

	Budget Estimate 1889-90	Revised Estimate 1889-90	Budget Estimate 1890-91	Increase of Revised Estimate over Budget Estimate of 1889-90	Increase of Budget Estimate 1890-91 over Revised Estimate 1889-90
	Rx	Rx	Rx	Rx	Rx
Revenue (including Land Revenue due to Irrigation)	24,021 100	24 486 700	24,562 500	465 600	75 800
Expenditure	3 629,100	3 632 900	3 713,400	3,800	80 500
NET	20,392,000	20 853,800	20,849,100	461 800	—4 700

With the exception of the districts directly administered by the Government of India, in which a small decrease is anticipated, and Assam, where the original Estimate has undergone no alteration, all Provinces participate in the

improvement of Rx 465,600 in Revenue expected in the Revised Estimate of 1889-90. Of this improvement, Rx 142,600, or nearly 31 per cent, has been contributed by Burma, in the proportion of Rx 70,900 by Lower and Rx 71,700 by Upper Burma. With the restoration of order, cultivation has greatly extended, and assessments and collections are being made with more regularity. It may also be mentioned that Rx 20,000 of the increase in Upper Burma represents the first instalment of rent paid by the Ruby Mines Company for its lease. After Burma, the greatest increase is expected from the temporarily settled zemindari provinces, namely, the Central Provinces, the North Western Provinces and Oudh, and the Punjab which, between them, account for an improvement of Rx 125,900, or 27 per cent of the whole. In these Provinces the settlements are falling in, and fresh settlement operations, the effect of which is reflected in the gradual increase in the revenue demand, are in active progress. Of the remaining increases Bombay furnishes Rx 76,100, due to large sales of waste lands, the introduction of revised settlements, and a favourable season, Madras finds Rx 69,500, and Bengal Rx 55,000, most of which represents the recovery of arrears.

13 The Estimate of Revenue for next year provides for a further increase of Rx 75,800 towards which Upper Burma contributes Rx 54,000 and Lower Burma Rx 50,000. In Bengal there is a decrease of Rx 37,100 and in Bombay of Rx 37,200, the explanation of which is that there have been special and non-recurring receipts in the current year, as explained above.

It should be mentioned that it is possible that the failure of the winter rains in Upper India and the scanty north east monsoon in Madras may to some extent interfere with the realisation of these estimates.

14 The increase of the Revenue demand in one year from Rx 24,021,100 to Rx 24,562,500 or by Rx 541,400 is remarkable as hitherto the growth of this branch of revenue has been slow and has scarcely responded to the large outlay incurred by Government on canals and railways. The relation of the settlements now in progress in the three temporarily settled Provinces of Northern India to the improvement in the revenue will be seen from the following statement, which contrasts the revenue demand of 1890-91 as measured by the Budget Estimate of that year, with the revenue demand of four years ago ascertained from the average receipts of the three years 1884-85 to 1886-87—

	Demand of 1886	Demand of 1890-91	Increase in 1890-91
	Rx	Rx	Rx
Central Provinces	612,700	665,300	+52,600
Punjab	2,148,500	2,286,900	+138,400
North Western Provinces and Oudh	5,812,200	5,935,000	+122,800

The figure Rx 122,800 does not represent the full measure of increase in the North Western Provinces and Oudh, for in two of the years (1884-85 and 1886-87) from which the demand of 1886 is calculated, the receipts were unusually high. The figures, however, sufficiently illustrate the effect, now beginning to be felt, of the revision of the settlements.

15 The total of the Revised Estimate of Expenditure agrees very closely with that of the original Estimate, the difference between them being only Rx 3,800, but the following important variations are noticeable in the details. An increase of Rx 12,900 is provided for in Upper Burma to meet additional expenditure on surveys of (what used to be) Royal lands, and of Rx 36,300 in Madras owing to the introduction of a revised scale of allowances to

Subordinate Revenue Officers, while a decrease of Rx 17,800 is expected in Bombay. For 1890-91 the estimate is framed for an increase of Rx 80,500, which is distributed among all Provinces except the North Western Provinces and Oudh, where the expenditure is expected to be less by Rx 6,300. The principal increases occur in the Central Provinces, Upper and Lower Burma, Bengal, and Punjab, and, except in Bengal where the excess arises from revision of establishments, are due generally to the extension of survey and settlement operations.

OPIUM

16 The following are the figures —

	Budget Estimate 1889-90	Revised Estimate 1889-90.	Budget Estimate, 1890-91
	Rx	Rx	Rx
Revenue	8 260 000	8 546 400	8 203 300
Expenditure	2 364,300	1 655 500	2 304,800
Net	5 895 700	6,890 900	5,898,500

The net receipt in the current year is expected to exceed the Estimate made a year ago by no less than Rx 995,200. Of this sum, Rx 286,400 represents improvement in Revenue, and Rx 708,800 saving in Expenditure. The increase in Revenue is entirely due to the high average price obtained at the Calcutta sales. The estimated average was Rx 1 070 a chest, whereas, till the sale held in February, the price was always much higher. The highest figure was reached in September when the price realised was Rx 1,215 a chest and the lowest in the present month when it was Rx 1,040. The average price of the year was Rx 1 136.

These violent fluctuations indicate how difficult it is to make any satisfactory estimate, and it may be noted that, so long as the number of chests sold is maintained at the present figure, a difference of Rx 100 a chest in the price of Bengal opium represents a difference of Rx 570 000 in revenue.

The revenue from the pass duty on Malwa opium was estimated at Rx 1,953,000 on 30,000 chests. The general course of the weighments has coincided with our expectations, but owing to a slackness recently observed the estimate of revenue has been reduced to Rx 1,850 000.

The expenditure charged under *Opium* is—except to a very inconsiderable extent—incurred in Bengal. The estimate is based on the forecasts of produce of the standing crop rendered by the Opium Agents in January and February, and it amounted to Rx 2,358,800 for an expected production of 58,800 chests. Almost immediately after the publication of the Financial Statement, it was reported that, in consequence of unfavourable weather, the produce would be far short of the Estimate. The actual production has been 38,305 chests, and the saving in expenditure will be Rx 708,800.

In view of the low prices that prevail at present and the prospect of better crops in Malwa and China, it has been decided to adopt the Rx 1,060 as the estimate of the average price for Bengal opium next year.

Owing to the favourable crop expected in the current season in Central India, the estimate for receipts from pass duty on Malwa Opium has been placed higher than the sum taken for the Revised Estimate, namely, at Rx 1,950,000 as against Rx 1,850,000.

Turning to the Expenditure, the Opium Agents give, as their latest estimate of production, opium sufficient to make about 55,000 chests. The estimated expenditure has been taken at Rx 2,300,000.

Before last year's manufacture the reserve on 31st December 1890 was estimated at the inconveniently large figure of 51,505 chests. The short crop of last year has largely reduced the reserve. Assuming the forecast of the current year's crop to be fulfilled, the reserve will stand as follows —

On 31st December 1890	(heats
1891	31 010
	29 010

SALT

17 The Estimates are—

	Budget 1889 90	Revised	Budget 1890 91
	Rx	Rx	Rx
Revenue	8,029,900	8,192 500	8 233,500
Expenditure	462 000	420 900	453 000

The consumption of salt up to the latest date (28th February), for which returns have been received, is compared below (in thousands of maunds) with the consumption in the same period of the previous three years —

		1886-87	1887-88	1888-89	1889-90
Bengal and Orissa		8,963	8,844	8,596	8,241
Madras		6,073	6,051	6,074	6,217
Bombay		6,635	6,789	6,124	6,800
Sind		205	211	211	221
Northern India		6,247	6,204	6,117	6,631
	Total	28,103	28,079	27,122	28,110
Burma		1,249	1,841	253	1,060

18 The figures in the following statement give the consumption (in thousands of maunds) (excluding Burma), for the four years previous to the present one, for the periods 1st April to 28th February and 1st to 31st March, and also for the whole year, of salt on which duty at the full rate, Rs 2 8 a maund, was paid

	INDIA (BURMA EXCLUDED)		
	From 1st April to 28th Feb- ruary	From 1st to 31st March	Whole year
1885-86	27,100	2,689	29,789
1886-87	28,103	2,973	31,076
1887-88	28,079	2,560	30,639
1888-89	27,122	2,703	29,825
1889-90	28,110	2,900 Estimate	31,010

The yearly totals differ materially from those shown in paragraph 78 of the Financial Statement of 1889-90 which dealt with consumption only and did not therefore distinguish between salt paying varying rates of duty. The salt produced at the Kohat mines across the Indus is taxed at 8 annas only on each 102 lbs, which is equal to 6 4 annas a maund of 82½ lbs, and the incidence of the British share of the duty on the salt produced in the Mandi State and imported

under treaty into British Territory, is 5 annas a maund. The aggregate consumption of both these descriptions was about 775,000 maunds in 1888-89. Clearly, for the purpose of testing the estimate of revenue by the progress of consumption, this lightly taxed salt must be separated from the salt which bears the full duty. The estimate for 1889-90 as shown above should be increased by 800,000 maunds, as representing the consumption of the Kohat and Mandi salt, for the purpose of ascertaining the consumption of the whole of India.

In Burma an import of about 1,150,000 maunds is indicated by the latest figures. The estimate of consumption in Burma of locally produced salt is placed, by the most competent authorities, at about 560,000 maunds.

19 It was explained in the Financial Statements for 1888-89 and 1889-90 that the increase in the duty in January 1888 was followed by a general falling off in the revenue. But it is not clear that there was a decrease in salt actually consumed proportional to the reduction in the quantity of salt cleared for consumption. It is certain that to some extent the dealers in salt deferred making new purchases, on which the higher rate of duty had to be paid, until they had exhausted the stocks on which the lower duty had been paid, and had secured the profit to be obtained by selling them at a price which was increased in full proportion to the increase in the duty.

20 The following figures for Burma, where the duty was raised from 3 annas to Rs 1 a maund from the 19th January 1888 are, for imported salt only —

	To 28th February	From 1st to 31st March	Total
1884-85	1,594	93	1,687
1885-86	954	169	1,123
1886-87	1,249	325	1,574
1887-88	1,841	90	1,931
1888-89	253	61	314
1889-90	1,060	90 Estimate	1,150

The decline following on the rise in the duty is remarkable, but the explanation is simple.

Very large importations had been made towards the end of the previous year, some knowledge or suspicion of the intention of Government to raise the duty having probably been circulated, and the stocks were therefore abnormally large. Local manufacture also received a stimulus from the increase of the import duty, for the duty on locally manufactured salt is light and is levied by means of a half yearly fee, and until July last year, when this fee was doubled, the local manufacturer had a substantial advantage over the importer of salt. These two circumstances combined to reduce the apparent consumption of imported salt in Burma to a very low level. A revival in the demand for imported salt, which was doubtless due to the approaching exhaustion of the imported stocks, set in about the commencement of the current financial year. The competition of locally produced salt was also regulated by the doubling of the fee. The question of the measures to be taken for equalising the incidence of the duty on locally made and imported salt is one of importance. The question is surrounded by difficulties, as the manufacture of salt in Burma is carried on at places and under conditions which practically render any effective check on production impossible. A specially qualified officer of the Northern India Salt Department was deputed last year to investigate the matter on the spot, and his report is now under consideration.

21 In Northern India also there was a pause in consumption in the year following the increase of duty, but the reduction was so slight that it was pro-

bably caused by the action of holders of stocks In the present year there has been a substantial increase, the consumption of both Sambhar salt and the rock salt of the Punjab Mines having been large

In Madras in 1888 89 prices rose to a high level, the rise being ascribed, at least in part, to a combination of manufacturers Partial resumption of manufacture by the State was begun and prices have since fallen, while consumption shows a satisfactory increase

22 The only province in which consumption has not fully recovered is Bengal, and there the imposition of the increased duty has not been the only cause of the falling off, which is largely attributable to the increase in price resulting from the action of the English Salt Syndicate and the higher level of freights The average maximum prices in Calcutta of Liverpool salt (exclusive of duty) have been as follows per 100 maunds since January 1888 —

	1888	1889	1890
January	88 2	97 8	102
February	149	96 25	97
March	154 25	94 25	
April	138 75	94	
May	137 4	90	
June	133 5	92 2	
July	94 63	94 25	
August	94	94 4	
September	74 25	99 75	
October	83	111 83	
November	91 25	105 75	
December	96 75	105 6	

Before January 1888 the average highest price varied between 61 and 72 rupees, prices rose after the increase of the duty to a high point, falling again to almost their normal level, but the formation of the Salt Syndicate raised them towards the end of the year, and they have remained high ever since The increase in price (exclusive of duty) may be taken to be from four to five annas a maund

The falling off in the imports into Bengal does not, however imply an equivalent falling off in consumption Both Sambhar salt and rock salt from the Punjab Mines have found a market in a wider zone in Bengal, since the increased price of Liverpool salt has enabled them to compete with it lower down the railway line The competition would have been more active and effective but for the action of the East Indian and Oudh and Rohilkhand Railway lines in raising the rate of freight The question of these higher rates of freight is under consideration

23 The Revised Estimate provides for a consumption in India (excluding Burma) of—

	Maunds
Fully taxed salt	31 010 000
Lightly taxed salt (about)	800,000
	—
TOTAL	31 810 000

This is the figure with which those of paragraph 78 of last year's Financial Statement are comparable The figures are continued up to 1890-91 below—

	Consumption of Salt in Maunds
1882 83	28,720,000
1883 84	29,338 000
1884 85	31 348 000
1885 86	30,606,000
1886 87	32 200,000
1887 88	31 186,000
1888 89	30,600 000
1889 90 Estimate	31 810,000
1890 91	31 930,000

The Revised Estimate also takes into account a consumption in Burma of—

	Maunds
Imported Salt	1,150 000
Locally made Salt	560 000
TOTAL	1,710 000

The Budget Estimate of Revenue is Rx 8,233,500 or Rx 41,000 in excess of the Revised and provides for an increased consumption of about 200,000 maunds in India and Burma

The estimates of expenditure for both years are on a higher scale than previously, principally in Burma, Bengal, and Madras In Burma, the imposition of fees at higher rates on locally made salt involves a proportionate increase in the commission payable on collections In Bengal, provision has been made for payments on account of new scales of an improved type In Madras, the opening of new salt works on account of Government will involve increased expenditure

STAMPS

24 The Estimates are—

	Budget Estimate 1889 90	Revised Estimate 1889 90	Budget Estimate 1890 91
	Rx	Rx	Rx
Revenue	3 959,500	4 060,500	4,034 900
Expenditure	134,300	134 700	143 100
Net	3 825,200	3,925 800	3,891 800

The Revenue promises to be better than the Estimate by Rx 101,000, the improvement being contributed by Burma (Upper and Lower) Assam, the North Western Provinces and Oudh Madras, and Bombay The increases in the North Western Provinces and Oudh and Madras are considerable namely, Rx 25,000 and Rx 35 000, and the slight falling away in the estimated revenue of 1890 91 is due to the fact that it is not thought desirable to reckon on these increases being maintained

The variations in the Expenditure are unimportant and are mainly due to the charges in England. A larger quantity of Stamps is to be supplied in 1890-91, and this accounts for the increased charge.

The question has been a good deal discussed in recent years whether the revenue derived from the sale of Court fee Stamps did or did not greatly exceed the cost of the Administration of Civil Justice. An enquiry was undertaken in 1886 with the view of ascertaining and putting beyond question what the true facts are. The result of this enquiry was published in a Resolution in the *Gazette of India* of the 11th January last, in which it was shown that including all India there was a yearly loss of Rs 125,100, and that instead of surpluses there were deficits in every Province except (1) Bengal, and (2) Madras, where the receipts and charges were practically equal.

EXCISE

25 The Estimates are—

	Budget Estimate 1889-90	Revised Estimate 1889-90	Budget Estimate 1890-91
	Rx	Rx	Rx
Revenue	4,727,300	4,837,400	4,844,500
Expenditure	154,200	154,200	172,600
NFT	4,573,100	4,683,200	4,671,900

In the current year the improvement in Revenue is Rs 110,100, and the Revenue is better than the Estimate in all Provinces except Bengal where the decrease is Rs 30,000 and in Upper Burma where it is Rs 13,400. The large increases occur in Madras, Rs 60,000 and Lower Burma Rs 31,400.

The Excise question has been discussed at great length in the collection of papers published in the *Gazette of India* of 1st March, and nothing more need be said on the subject in this place. It was to be expected that the changes in system which are being made in Bengal would be attended at first with some loss of revenue, though the falling off is also largely due to bad seasons. The falling off in Upper Burma is due to the fact that the estimate first made was a mere conjecture. The Revenue Officers had no facts to guide them and they framed their estimates too high.

The rapid advance in the Madras Revenue is worthy of notice. It is due to better management, to an efficient preventive service, to the gradual and systematic enhancement of the rate of taxation which has now in some districts reached the tariff rate, and to the extension of the Bombay system of taxing the trees from which toddy for consumption or manufacture into spirit is drawn. In Lower Burma the increase is due to raising the duty on spirits locally manufactured.

The estimate of Revenue for 1890-91 varies only slightly from the Revised Estimate. A decrease is expected in Bombay owing to a partial modification of the method hitherto followed in fixing the "minimum guarantee," and a further increase is expected in Madras and Lower Burma.

The Expenditure is increasing mainly in Bengal and Madras. In Bengal the re-establishment of Central Distilleries under proper supervision with a considerable strengthening of the Excise establishments accounts for the growth of expenditure. In Madras, as the tree tax system extends, the preventive establishment necessarily expands also.

PROVINCIAL RATES

26 The Estimates are—

	Budget Estimate 1889-90	Revised Estimate 1889-90	Budget Estimate 1890-91	Revised Estimate Better + than Budget Estimate of 1889-90	Budget Estimate 1890-91 Better + than Revised Estimate of 1889-90
Revenue	Rx 3 258 000	Rx 3 345 800	Rx 3,349 400	Rx + 87 800	Rx + 3 600
Expenditure	60 500	54 900	43 500	+ 5,600	+ 11 400
NET	3 197 5 0	3,290,900	3 305 900	+ 93 400	+ 15,000

The rates and cesses credited under this head are assessed at varying percentages on Land Revenue, and as a large increase in Land Revenue is estimated for in both years the Estimates of the rates necessarily respond. This is the general explanation of the increase but the following special items deserve notice. In Madras an increase of Rx 52,400 is expected, the bulk of which is due to the fact that the original Estimate, which was prepared on a consideration of the actual receipts of past years, was too low. In the North Western Provinces and Oudh, the Patwari cess promises to produce Rx 6,300 more than the Estimate.

The variations in the Estimates of Expenditure are comparatively trifling, and the only point which requires notice is that in the Punjab the discontinuance with effect from 1st October 1889, of the payment of fees to Patwaris for the collection of the rates and cesses causes a reduction of Rx 7,500 in the Revised Estimate, and of a further sum of Rx 9 300 in the Budget Estimate for 1890-91. It must also be borne in mind that the Expenditure recorded under this head represents only the cost of collection of the cesses.

CUSTOMS

27 The Estimates are—

	Budget 1889-90	Revised	Budget 1890-91
Revenue	Rx 1,414,400	Rx 1 487 300	Rx 1 561 100
Expenditure	138 300	134 500	138 600
Refunds	49,400	48,700	44 000

The Revised Estimate provides for an improvement of Rx 68,900 over the Budget, most of which is contributed by Burma. In Bengal the estimate will not be realised.

28 For the ten months ending 31st January the receipts from import duty and their distribution among the dutiable articles have been —

	1886-87	1887-88	1888-89	1889-90
	Rx	Rx	Rx	Rx
Arms &c	18 500	18 200	20,200	19 500
Malt Liquor	8,600	10 400	12,700	13 900
Spirit	350 900	375,800	405 500	403 100
Wines &c	38 500	42 500	41,100	40 200
Petroleum			97 100	131,200
	<u>416 500</u>	<u>446,900</u>	<u>576 600</u>	<u>607,900</u>

In the export revenue there has been a considerable increase in the ten months of the present year The figures are —

	Rx
1886 87	411,000
1887 88	453,000
1888 89	363,000
1889 90	458 000

This increase is due to the unusually large export of rice from Burma, the export of rice from Bengal having declined materially in consequence of high prices following on unsatisfactory crops

29 In the estimate for 1890 91 the continuance of the favourable conditions of the current year is not fully reckoned on, though a recovery is looked for in Bengal The increase estimated for is wholly due to the additional revenue which will be yielded by the enhanced tax on imported spirits At Rs 5 a gallon the average net receipts from the duty on spirits are about Rx 480 000 We therefore estimate the additional revenue, due to the increase of the duty by Rs 1, at about Rx 92 500 The reasons which have influenced the Government in deciding to raise the duty have been explained in introducing the Bill to amend the Tariff Act, and in this place it will suffice to give a very brief recapitulation of them

The reasons are —

- (1) On general grounds, it is desirable to increase within reasonable limits, the cost to the consumer of intoxicating liquors, by increasing the duty on them
- (2) It is an accepted principle of Excise administration in India to endeavour to gradually raise the duty on spirits made in India to the tariff rate, which practically sets a limit to the increase It has been found possible in some places to increase the duty to the tariff rate, so that the occasion for a further increase of that rate has arrived
- (3) It is hoped that the increase may check the increasing import of cheap deleterious foreign spirit
- (4) The increased duty will make a substantial addition to the public revenue

The estimates of expenditure and refunds are fairly constant and call for no remarks

ASSESSED TAXES

30 The Estimates are—

	Budget 1889-90	Revised 1889-90	Budget 1890-91
	Rx	Rx	Rx
Revenue	1,515,300	1,567,100	1,558,700
Expenditure	28,800	28,000	31,200

The Revised Estimate provides for an increase in Revenue of Rx 51,800, to which all Provinces contribute except the districts directly administered by the Government of India The chief increases are, Rx 11,300 in the Punjab, due to revision of assessments, and Rx 10 000 in Madras, to realisation of arrears

The variations of the receipts from year to year are necessarily small, and the Budget for 1890-91 virtually repeats the Revised Estimate for 1889 90

The variations in the estimate of expenditure are trifling, the increase occurring in Bengal and representing provision for a separate assessing establishment

The net collections amounted to Rx 1,477,514 in 1888 89, or more by Rx 94,706 than the collections of the previous year The following table shows how this increase is distributed —

	Income tax collections 1886-87	Income tax collections 1887 88	Income-tax collections 1888 89.	Percentage of total collections 1888 89	Increase (+) or Decrease (—) in 1888-89 com- pared with 1887 88
	Rx	Rx	Rx		Rx
India	122 406	133,874	139,787	9 4	+ 5,913
Central Provinces	39 836	40 348	42,464	2 9	+ 2,116
Burma	16	29	50,036	3 4	+ 50 007
Assam	19 905	22 661	22 232	1 5	—429
Bengal	333,626	364 122	381 648	25 8	+ 17 526
North Western Provinces and Oudh	213 639	213 963	218 150	14 8	+ 4,187
Punjab	105 652	106,639	113 271	7 7	+ 6,632
Madras	138 674	162,658	164 877	11 1	+ 2 219
Bombay	303 756	338 514	345,049	23 4	+ 6,535
TOTAL	1,277,510	1 392 808	1 477,514	100	+ 94 706

More than half of the total increase occurred in Burma, to portions of which the tax was extended from 1st April 1888 Leaving that Province out of account the collections in India shew an increase of Rx 44,699, or 3 23 per cent, of which rather more than a third occurred in Calcutta

FORESTS

31 The following statement shows the present state of the Forest Revenue —

	B dget 1889-90	Re lised 1889-90	B dget 890-91
	Rx	Rx	Rx
Revenue	1 269 600	1 416 400	1 414,400
Expenditure	801 300	815 700	847 900
Surplus	+468 300	+630 700	+566 500

The increase of gross revenue indicated in the Revised Estimate is Rx 176,800, of which the greater part is due to an exceptionally favourable season for floating down timber and to rising prices in Upper and Lower Burma, the improvement having produced Rx 45,100 in Upper and Rx 91,500 in Lower Burma Bombay shows an advance of Rx 17,100 due to increased operations, and the North Western Provinces, the Punjab, and Bengal between them contribute an additional revenue of about Rx 19,300, due to sale of railway sleepers in the first Province, supply of fuel for railways in the second, and improved sales of timber in the third

The increased expenditure involved by these more active operations is expected to be only Rx 14,400 The surplus for the current year is expected

to be Rx 73 700 better than that of 1888 89, which was about Rx 157,000 higher than that of any previous year

The Budget Estimate of Revenue is Rx 32 000 less than the sum expected in the current year. There is a general increase in all Provinces except Burma, where the falling off means that the continuance of the exceptionally favourable conditions of the current year cannot be reckoned on. The proportion of expenditure to income has fallen from 59 per cent in 1888 89 to 56 per cent in the current year.

INTEREST ON DEBT

32 The Estimates are—

	Budget Estimate 1889 90	Revised Estimate 1889 90	Budget Estimate 1890 91
Receipts	Rx 734 200	Rx 867 700	Rx 789 900
Expenditure	4 356,600	4 262,300	4 296 300
Net	3 624 400	3 594 600	3 506 400

The explanation of the expected increase in the receipts in the current year is that the Secretary of State has had control of a high cash balance and has been able to invest a large portion of it temporarily at a high rate of interest. The explanation of the reduction in the expenditure is (1) that the Budget provided for a loan in India of 2½ crores at a discount whereas a loan of only 2 crores was raised at about par, (2) that no temporary loans were required in England, (3) that a loan of only £3,500 000 was raised in sterling in place of one of £3 750 000 anticipated at the time the Budget was framed, (4) because the charges transferred from this head to the Railway Revenue Account for interest on advances to Companies were larger than anticipated on account of advances being made at earlier dates and (5) because the rate of Exchange on the sterling payments is better than the Estimate.

33 The following figures show in thousands of £ the amount of the sterling debt of the Government of India at the end of each year from 1881 82, the amount of interest paid during the year, and the distribution of the total amounts between ordinary debt and that held on account of Railways—

	1881 8	1882 93	1883 84	1884 85	1885-86	1886 87	1887 88	1888 89	1889 90	1890 91
Sterling Debt—										
Ordinary Account	58 62	59 094	59 910	67 78	60 07	65 4	65 6	68 84	68 81	65 881
Railway Account	0 522	9 41	1 199	12 53	3 6	8 51	8 54	8 850	1 3	35 45
TOTAL	68 142	68 586	68 109	61 271	73 67	84 228	84 14	95 34	70 31	104 626
Interest—										
Ordinary Account	2 512	481	2 44	2 610	2 420	2 507	3 365	2 66	40	2 482
Railway Account	353	348	312	1 3	366	566	552	632	614	688
TOTAL	2 865	2 829	2 754	2 963	2 795	3 63	3 317	3 94	3 316	3 470
Interest Receipts—										
Ordinary Account	56	24	30	35	9	41	61	135	134	62

It will be seen from these figures that in nine years the debt on ordinary account has increased by £7 261,000, while the Railway debt has increased by £29,223,000. The addition to the ordinary debt really represents the cost of Railway Construction, the Public Works loans in 1885 86 and 1886 87 having been raised in England, but as the transfer from ordinary to Railway account is always

made in the Indian portion (that is, the rupee portion) of the Accounts whether the debt is created in England or India, the amounts raised in England have been added to the ordinary sterling debt, while a corresponding reduction has been made in the ordinary rupee debt. The conversion of £53,261,820 four per cent into three and a half per cent stock resulted in a net saving of £266,310 a year.

Of the total increase in the Railway portion of the sterling debt a sum of £3,500,000 has been raised in the current year under the Oudh and Rohilkhand Railway Purchase Act for making advances to Railway Companies, and it is proposed to raise a similar loan of £1,700,000 next year. The practice is obviously economical, as the Secretary of State can borrow at less than 3 per cent while the Companies have to pay higher rates for their debentures. The rest of the increase in the nine years represents the purchase money paid for the Oudh and Rohilkhand and South Indian Railways and the redemption of liabilities incurred by the acquisition of the Sind, Punjab and Delhi, the Eastern Bengal, and the East Indian Railways. It will thus be seen that the greater portion of the increase to the debt is only nominal, having been incurred to extinguish existing liabilities which were shown in the Railway Revenue Account under other heads than Interest on Debt. The charges on account of interest have correspondingly increased, but there has been a much larger reduction under other heads, notably under Interest payable to Guaranteed Companies.

34 The following are the details of the debt in India —

	Thousands of Rx								
	1882-83	1883-84	1884-85	1885-86	1886-87	1887-88	1888-89	1889-90 Revised	1890-91 Budget
Permanent Debt—									
Ordinary Account	35 770	35 993	21 633	14 459	8 234	10 693	11 457	9 869	6 093
Railway Account	54 919	57 198	71 551	78 245	84 420	87 397	89 422	92 800	96 640
Special Loans	1 953	1 800	1 799	1 782	1 782	1 781	1 781	1 780	1 780
Service Funds &c	951	1 000	1 056	1 082	1 137	1 179	1 227	1 275	1 326
Savings Banks	3 744	4 017	4 722	5 116	5 836	6 721	7 664	7 631	7 890
TOTAL	97 137	100 017	100 761	100 684	101 409	107 771	111 551	113 445	113 719

A large portion of the public debt has been incurred for the purpose of advancing funds on easy terms to Municipalities and other Public Bodies, and to Native States. Rx 6,250,000 of it also represents the investment of the currency reserve. The following figures show the net charge in India on account of interest on ordinary account, as well as the interest on the Capital expenditure on Railways and Irrigation Works —

								Thousands of Rx.		
	1882-83	1883-84	1884-85	1885-86	1886-87	1887-88	1888-89	1889-90		1890-91
								Budget	Revised	
Charged to Interest on Debt	1 719	1 517	1 371	1 137	737	662	811	803	779	697
Recovered	670	820	668	687	614	653	643	690	673	700
Net Charge	1 049	697	703	450	123	9	168	113	106	—3
Interest on Railways	1 621	1 785	1 959	2 182	2,423	2 558	2 692	2 779	2 770	2,891
“ Irrigation Works	816	895	932	965	993	1 018	1 041	1 065	1,061	1 083
Total	2 437	2 680	2 891	3 147	3,416	3 576	3 733	3,844	3,831	3 974

The net charge on ordinary account in 1887-88 was unusually low, partly because about Rx 90,000 of the charges remained unpaid at the end of the year and were paid in the following years, and partly because about Rx 40,000 were received during the year on account of arrears of interest on the Kidderpore Dock loan. The singular and interesting fact which this statement reveals, is that there is now an actual net receipt on account of the ordinary rupee debt. In other words the interest on the investments held on account of Government, and on the advances made to Public Bodies and others by Government, exceeds the interest payable on that portion of the rupee debt which is not actually represented by Railways and Irrigation Works.

POST OFFICE, TELEGRAPH, AND MINT

35 The net result of the working of these three *quasi*-Commercial Departments will be apparent from the following figures —

	1888 89	1889 90		1890 91 Budget
		Budget	Revised	
Post Office— Revenue Expenditure NET	Rx 1 281 540 1 342 452	Rx 1 348 000 1 402 800	Rx 1,304 300 1,366 100	Rx 1 386,200 1,419 900
	—60 912	—54 800	—61 800	—33,700
Telegraph Capital Account— Receipts Expenditure NET	1 191 158 858	180 100	157,000	222,300
	—157 667	—180,100	—157,000	—222 300
Telegraph Revenue Account— Revenue Expenditure NET	740 957 545,234	752,100 582 300	768 300 562 900	793 200 578 200
	195 723	169 800	205 400	215 000
Mint— Revenue Expenditure NET	221 138 99 967	228 600 103 100	267 100 119 100	244 000 108,200
	121 171	125 500	148,000	135 800

These figures do not profess to give a complete account of the profit and loss of the Departments, but merely show the difference between the revenue and expenditure as recorded in the accounts and estimates. As regards the Post Office, the somewhat unfavourable result of the current year is mainly due to a change in the system of accounting. Hitherto it has been the practice to credit as revenue, (1) the cost of Postage Stamps sold by Treasuries to Post masters, whether disposed of to the public within the year or not, and (2) all postage due on articles remaining undelivered at the end of the year, by debit to advances. In future only the sum received for stamps actually sold to the public and postage actually realized will be credited as revenue of the year. The effect of this change has been to reduce the revenue of the current year by about Rx 41 000.

The Revenue Account of the Telegraph Department indicates a gradual expansion of traffic and a slowly increasing surplus. The increase in the capital expenditure is due to the contemplated construction of new lines, most of which are necessitated by the extension of Railway communications.

The imports and coinage of silver during the three closing months of the current year will be very heavy. This large coinage, and the higher gain on the copper coinage resulting from the reduced price of copper, account for the improvement shown under Mint.

CIVIL DEPARTMENTS

36 The Estimates of the several heads which fall into this group are compared below —

	Budget Estimate 1889-90	Revised Estimate 1889-90	Budget Estimate 1890-91	Revised Estimate 1890-91, Better + Worse - than Budget Estimate 1889-90	Budget Estimate 1890-91, Better + Worse - than Revised Estimate of 1889-90
Receipts	Rx	Rx	Rx	Rx	Rx
Salaries and expenses	1 461 200 13 291 200	1 518 700 13 282 500	1 521 500 13 596 800	+54 500 +8 700	+2 800 -314 300
Net Expenditure	11 827 000	11 763 800	12 075 300	+63 200	-311 500

The improvement in Revenue does not call for special notice, as, with few exceptions it results from a number of minor variations.

The Revised Estimate of Expenditure approximates closely in the aggregate to the original Estimate for 1889-90, but the following variations call for a few words of explanation —

	Expenditure less Rx	Expenditure more Rx
18 General Administration	25 800	
20 Police	58 800	
21 Marine		92 600
22 Education	51 000	
25 Political		37 000
TOTAL	+ 135 600	- 129 600

Of the improvement under *Administration*, Rx 16,600 is the result chiefly of economies effected in the offices of the Government of India, and Rx 13,400 occurs in England and Exchange. The smaller expenditure under *Police* is almost entirely due to savings in the District Executive Force and Special Police charges in Burma, rendered possible by the restoration of order and decrease of crime in that Province. The considerable increase in *Marine* Expenditure is due to provision having been made for the purchase of a steamer for the Andamans and a steam launch for the Port Officer, Calcutta, to the payment of the balance of the purchase money of a steamer to replace the *Undaunted*, and to a large supply of Stores from England. The improvement under *Education* is distributed in small amounts over all Provinces, and the increase under *Political* is chiefly due to the payment of arrears of subsidy to the Amir of Afghanistan.

37 The increase of expenditure provided for in the Budget Estimate for 1890-91 is expected under all heads except *Marine*, where the absence of provision for the special items of expenditure referred to above results in a reduction of Rx 55,400 from the amount provided in the Revised Estimate. The following are the principal items of increase: *Courts of Law*, Rx 51,300, owing chiefly to provision having been made for additional Judicial Establishments in Burma and in Bengal, *Jails* Rx 35,300, *Police*, Rx 63,000, of which 29,300 is provided in Lower Burma principally on account of additional Police to be entertained in place of men under training, and the balance in the Punjab, Madras, and Bombay as the result of revision of establishments, contemplated or in pro-

gress, *Education*, Rx. 92,400, in consequence generally of an increase in the number of Government Schools and in the grants in aid to private Educational Institutions in all Provinces, and *Scientific and Other Minor Departments*, Rx 64,100, resulting almost entirely from the provision for the forthcoming Census

MISCELLANEOUS

38 The Estimates are as follows —

	1888-89 Accounts	Budget	1889-90 Revised	1890-91 Budget	Increase (+) or Decrease (—) of Revised as com- pared with Budget Estimate 1889-90	Increase (+) or Decrease (—) of Budget 1890-91, as compared with Revised Esti- mates 1889-90
	Rx	Rx	Rx	Rx	Rx	Rx
Revenue	1 793 000	1 340 300	1 325 500	1 243 000	—14 800	—82 500
Expenditure	4 884 000	4 823 200	4 848 700	4 945,400	+25 500	+96 700

The variations in revenue occur mainly in the receipts under *Exchange*, which were Rx 951 500 in 1888 89, and are estimated at Rx 527,300 and Rx 453 400 in the Budget and Revised Estimates of 1889 90, and Rx 443 500 in the Budget Estimate of 1890 91. It has been explained in previous years that these receipts accrue almost entirely in connection with the capital transactions of the subsidised Railways, the most important of which are the Southern Mahratta, Indian Midland, and Bengal Nagpur Railways. The gradual falling off in the receipts is due to the smaller capital expenditure on these Railways, some of which have already been completed and others are approaching completion. Excluding *Exchange*, the revenue under this group amounted to Rx 841,300 in 1888 89 and is estimated at Rx 813,000 and Rx 872 100 in the Budget and Revised Estimates of 1889 90, and at Rx 799 500 in the Budget Estimate of 1890 91. The balance of the deposits of the Military Orphan Fund having been exhausted in 1888 89, the credit which used to be taken to revenue from this balance on account of the net payments made for the Fund, ceased in that year and accounts for a falling off of about Rx 35,000. In the current year, however, this falling off has been more than compensated by special receipts, of which the principal are, a fine of Rx 20,000 from a Karen Chief, and a recovery of Rx 21,900 from the Bombay Port Trust on account of their non interest bearing debt, which represents the value of land purchased, and buildings constructed, from revenue and taken over by the Trust.

The increase in Expenditure is chiefly attributable to increasing superannuation allowances and to increased demands for Stationery and Printing following on the growth of public business and the multiplication of public offices.

FAMINE RELIEF AND INSURANCE

39 The Estimates are —

	Budget 1889-90	Revised.	Budget 1890-91
	Rx	Rx	Rx
Famine Relief	20 500	100 000	10 500
Construction of Protective Irrigation Works	80,000	74 000	65 000
Reduction of Debt		433,500	524,500
TOTAL	100 500	607,500	600 000

In the Budget Estimate for the current year Rx 20,000 were provided for the relief of the scarcity in Behar. When the estimates were prepared it was not thought that the scarcity in Ganjam would be of a nature to require expenditure on direct relief. It is well known that in both districts the scarcity turned out to be more serious than was at first anticipated. Rx 50,000 were spent on direct relief operations in Behar and the same sum in Madras. An outlay of Rx 32,500 was also incurred on the Rushikulya Canal and helped to alleviate the distress in Ganjam. Most of the rest of the outlay on the irrigation works charged to this head represents the cost of construction of the Nira Canal in Bombay. Next year's grants provide for further progress on the two works mentioned above, and a precautionary provision of Rx 10,000 is made for direct relief in Bengal.

It has been explained elsewhere that the great improvement in the financial outlook has enabled the Government to take steps for the gradual restoration of the Famine Insurance Grant, and no detailed explanation is therefore required of the entries against *Reduction of Debt*.

RAILWAY FINANCE

40 The extent to which the Indian Budget is influenced by the condition of Railway Traffic and Construction will be apparent from the following figures —

	REVENUE				EXPENDITURE		
	Budget 1889-90	Revised 1889-90	Budget 1890-91		Budget 1889-90	Revised 1889-90	Budget 1890-91
	Rx	Rx	Rx		Rx	Rx	Rx
	16 686 200	16 503 000	17 151 100	India	10 503 400	10 273 000	10 727 900
	200	200	200	England	5 603 000	5 609 600	5 717 200
	100	100	100	Exchange	2 605 800	2 524 300	2 572 800
Loss on the Rail way Account	2 026,600	1 903 600	1 866 500	TOTAL	18 713,100	18,406 900	19 017 900
TOTAL	18 713 100	18,406 900	19 017,900				

Of the various items of Revenue which enter into the Estimates, Land Revenue alone furnishes a larger contribution to the Treasury than the gross Railway Revenue, and the Expenditure on the working of Railways and in paying the interest on the money spent in constructing them, is second only to that incurred on the Army.

41 For the current year, the Revised Estimate compares with the Budget as follows —

RECEIPTS

	Budget	Revised	Better + Worse —
	Rx	Rx	Rx
State Railways (gross Traffic Receipts)	13,103 500	13,360 300	+256 800
Guaranteed Railways (net Traffic Receipts)	3,560 000	3 100 000	—460 000
Subsidized Companies (Repayment of ad vances of interest)	23,000	43 000	+20,000
TOTAL	16 686 500	16,503 300	—183,200

EXPENDITURE

	Budget	Revised	Better+ Worse—
	Rx	Rx	Rx
State Railways	14,454,000	14,310 700	+ 143 300
Guaranteed Railways (Surplus Profits, Land and Supervision and Interest)	4 089,100	3,866 900	+ 222 200
Subsidized Companies	87 500	74 100	+ 13 400
Miscellaneous Railway Expenditure	82 500	155 200	—72 700
		NET	+ 306,200

The receipts are therefore expected to be Rx 183,200 worse, and the expenditure Rx 306,200 better, than the estimate the whole of the deterioration in Receipts and most of the improvement in Expenditure appearing against "Guaranteed Railways". Low earnings of course mean that low surplus profits have to be paid, in other words, that a part of the loss of Revenue comes back to us in the shape of reduction of Expenditure.

42 *State Railways Traffic Receipts and Working Expenses*—The most marked variations from the receipts as originally estimated occur on the following lines —

	Rx	
North Western Railway	265 000	} better
Eastern Bengal	75 000	
Rajputana Malwa	60 000	
Oudh and Rohilkhand	45 000	
Tounggoo Mandalay	42 500	
Tirhoot	40 000	} worse
Indian Midland	180,000	
Bengal Nagpur	52 500	
Southern Mahratta	25 000	

and the working expenses are heavier on the—

	Rx
North Western Railway by	50,000
Rajputana Malwa	47 500
Tounggoo Mandalay	23 500
Burma	22 500
Bengal Nagpur	21 000

but fall short of the Estimate on the—

Indian Midland by	132 500
East Indian	75 000
Sindia	14,600

The large increase in the receipts on the North Western Railway is due to a very favourable grain traffic. The Rajputana-Malwa line has carried more grain and cotton, and the Eastern Bengal Railway an exceptional quantity of jute. The failure to realise the estimates in the case of the three State lines leased to Companies is due partly to the conjectural nature of the estimates, as there were no data available for framing them, and partly to various sections of the lines not having been opened to traffic as early as anticipated.

Heavy traffic leads to increased working expenses, and this is the explanation generally of the increased expenditure. The original estimate for the East Indian Railway provided for a larger renewal of locomotives than was made, and the saving on the Sindia line is due to the fact that the provision

made for the settlement of a long outstanding claim preferred by the Bombay, Baroda and Central India Railway was not utilised, as the claim is yet under consideration

43 *Guaranteed Railways*—As already explained, the failure of the estimate of receipts and also most of the saving in Expenditure have occurred in connection with the guaranteed lines. The falling off occurs almost entirely on the Great Indian Peninsula Railway, the gross receipts being now estimated at Rx 510 000 below the Budget figure. This is due mainly to a decrease in the wheat traffic, resulting from (1) poor crops in the localities served by the Railway, (2) a reduced demand for export owing to favourable crops in Europe and America, and (3) unusually large exports from the Punjab. There was also a falling off in the linseed traffic, and in the carriage of materials for Railway construction owing to the completion of the Indian Midland line.

The Madras Railway has, without any sensible increase in its expenditure, improved its receipts by Rx 70,000 over the Estimate.

44 *Miscellaneous Railway Expenditure*—The increase from Rx 82,500 to Rx 155 200 is principally due to the cost of material for a few miles of an experimental railway (the Abt) with a rack rail, and also to a large outlay on surveys, among which may be mentioned the Bikanir Desert Survey, the East Coast Survey, the Hyderabad Umarnkot Survey, Surveys in the Shan Hills, and on the Chindwin, and also on the North West Frontier.

CAPITAL EXPENDITURE

45 *Construction of State Railways (not charged against Revenue)*—The Budget Estimate provided for an outlay of Rx 3 562 000. The present estimate is for Rx 3 066,200, or a reduction of Rx 495 800. The greater portion of the reduction occurs in the sterling expenditure in England which is now expected to be less than the estimate by £236 500. No progress has been made on the Peshawar Jumrood or Burrakar lines or on the Kistna Bridge, for which Rx 200 000 were provided in the Estimates. The year's record of construction is as follows—

The Assam Bchar Railway, the Tounghoo Mandalay Railway, the Sind Sagar Railway, and the Chenab Bridge have been practically completed, considerable progress has been made with the Villipuram Dharmavaram line and with the Chaman Tunnel and extension. The Mu Valley line has been commenced, and the Jammu Kashmir line is in progress.

BUDGET ESTIMATE, 1890 91

45 The Budget Estimate for 1890 91 compares with the Revised Estimate of the current year as follows—

RECEIPTS

	Revised	Budget 1890 91	Better+ Worse—
	Rx	Rx	Rx
State Railways (gross Traffic Receipts)	13 360 300	13 777 300	+417,000
Guaranteed Railways (net Traffic Receipts)	3 100 000	3 340 000	+242,000
Subsidized Companies (Repayment of advances of interest)	43 000	32 100	—10 900
TOTAL	16,503,300	17,151,400	1 648,100

EXPENDITURE

	Revised	Budget 1890-91	Better + Worse—
	Rx	Rx	Rx
State Railways	14 310 700	14,841 900	—531 200
Guaranteed Railways (Surplus Profits and and Supervision and Interest)	3 866 900	4 012,700	—145,800
Subsidized Companies	74 100	52,000	+ 22 100
Miscellaneous Railway Expenditure	155 200	111,300	+ 43 900
TOTAL	18,406 900	19 017,900	—611 000

An increase of Rx 648 100 in receipts and of Rx 611,000 in expenditure is, therefore, estimated for the net improvement being Rx 37,100

47 *State Railways, Traffic Receipts and Working Expenses*—The chief improvements in receipts are expected on the following lines —

	Rx
South Indian (owing to change of status)	132 500
Midland	130 000
Bengal Nagpur	102 500
Southern Mahratta	70 000
Oudh and Rohilkhand	35 000
Burma	30 000
Toungthoo Mandalay	22 500
East Indian	10 000
Villupuram Guntakal (Nellore Branch)	7 100

and the only material falling off on the

North Western	165,000
---------------	---------

The improvement in the Midland and Bengal Nagpur lines is anticipated for the reason that the former will be completely open for traffic throughout the year, and the latter for a portion of it. The estimates are, however, to some extent conjectural, and it is well to bear in mind that the results of the current year have not accorded with the anticipations on which the estimates were framed a year ago. The completion of the Southern Mahratta system explains the expected increase of Rx 70 000 on that line. The traffic on the Oudh and Rohilkhand line is developing in a satisfactory manner, and both the Burma lines have done remarkably well and promise to continue to do so. The following figures for the Upper Burma line have some interest —

	Budget 1889-90	Revised	Budget 1890-91
	Rx	Rx	Rx
Receipts	115 000	157,500	180 000
Working Expenses	100 000	123,500	130,000
Net	15 000	34 000	50 000

The improvement on the Villapuram Guntakal (Nellore Branch) line is not altogether real, as owing to the change of status of the South Indian Railway, through which agency this line is at present worked, the receipts will be adjusted monthly instead of half yearly, thus throwing the transactions of 15 months into the accounts of 1890-91. A falling off on the North Western line of Rs. 165,000 is expected, in the current year the grain traffic has been unusually heavy, and with the failure of the winter rains in the Punjab its continuance on the same scale cannot be looked for.

In *Working Expenses* the increase is estimated at Rs. 300,300, and may be stated generally to be proportionate to the increased traffic expected.

The addition to the *Interest* charge is Rs. 230,900. This, of course, represents the interest on the additional outlay on construction and on the additional capital deposited by the Assisted Companies during the year.

48 *Guaranteed railways*—In consequence of its change of status on 31st December 1890 the net earnings of the South Indian line for nine months only come into the Estimates. On the Madras and Bombay, Baroda and Central India lines slight increases aggregating Rs. 20,000 are expected. The increase of Rs. 242,000 is due to the more favourable view taken of the prospects of the Great Indian Peninsula line. The partial collapse of the traffic, and the special reasons for it have already been alluded to. A recovery set in in November and as it is understood that the wheat crop in the Central Provinces is a fair one there is reason to hope that the improvement may be maintained. The Estimate provides for Gross Earnings at Rs. 4,000,000 and working expenses at Rs. 1,960,000, giving net earnings of Rs. 2,040,000 and a net increase of Rs. 260,000. The following figures show that with ordinary conditions this is not a sanguine estimate.—

Net earnings (actual)—

		Rs.
	1886-87	2,114,300
	1887-88	2,142,400
	1888-89	2,209,100
Budget Estimate	1889-90	2,270,000
Revised Estimate		1,780,000
Budget	1890-91	2,040,000

The *Surplus profits* and *Interest* are more by Rs. 145,800 than in the current year, the greater portion of which is the consequence of the higher estimate of earnings and the rest of additional capital outlay on which interest has to be paid.

49 Under *Miscellaneous Railway Expenditure* the improvement of Rs. 43,900 is nominal as the current year bears the exceptional charge for the Abt experimental material. The provision of Rs. 111,300 is for surveys.

Before leaving the subject of Railway Revenue and Expenditure it is desirable to call attention to the magnitude of the transactions and to the impossibility of framing a close estimate of the probable traffic earnings. The Budget Estimates for the current year promise to be fulfilled within an inconsiderable margin, but this is not because each estimate has proved a good one. On the contrary the variations from expectation on the Great Indian Peninsula line in particular and on the Midland and Bengal Nagpore in a less degree indicate the perplexing nature of the task. This liability to fluctuation in the net earnings of our great Railway system adds one more cause of uncertainty to those which already affect Indian finance.

CAPITAL EXPENDITURE

50 The provision in 1890 91 for construction of Railways not charged to Revenue is Rx 362 000 less than the original provision of the current year thus —

	India	England	Exchange	Total
	Rx	£	Rx	Rx
1889 90	1 697 100	1,273 000	591 900	3 562 000
1890 91	1 960 200	855 000	384 800	3,200 000

The works on the Chaman Extension, for which a heavy grant was made in 1889 90, are now far advanced and require a very much smaller grant in 1890 91 to provide for their completion. The Chenab Bridge is practically completed. The Sind Pishin, Sind Sagur, and Assam Behar Railways and the Mandalay Extension, on which considerable sums were expended during the past year, are now finished, and the expenditure next year will be restricted to requirements which the exigencies of traffic or safe working may prove to be necessary.

The expenditure on the Villupuram Guntakul Railway, under construction on behalf of the State by the South Indian Railway, will still be high, and provision to the extent of Rx 968 600 has been made in the estimates. It is expected that 160 miles of this line will be sufficiently far advanced to be open for traffic about January next.

During the current year, the Mu Valley Railway, the Durbhunga Barragania Branch of the Tirhoot State Railway, and an extension of the Sind Sagur Railway from Mianwali to Marri were sanctioned and work on them is now in progress. The grants allotted to these projects in 1890 91 are Rx 500,000, Rx 75,400, and Rx 195 000 respectively. The allotments to the two last named projects provide for their completion during the coming year.

Provision to the extent of Rx 250 000 is made for either the Panchpara Ganjam or East Coast project now under investigation. Other important grants are, Rx 63 600 for improving the gradients on the North Western Railway between Jhelum and Rawalpindi and Rx 62 800 for completing the reserve of material which it has been decided to maintain for future possible extensions of the Frontier Railways.

51 The following figures shew the rate at which Railways have been constructed at the cost, or on the responsibility, of the Government since 1880 —

Date	Number of miles open
31st March 1880	8,382
" 1881	9,134
" 1882	9,437
" 1883	9,748
" 1884	10,188
" 1885	10,824
" 1886	11,173
" 1887	12,000
" 1888	12,915
" 1889	13,648
" 1890 (Revised Estimate)	14,437

Between March 1880 and March 1890 the number of miles open has increased from 8,382 to 14,437, or by more than 72 per cent.

The following Table gives the Total Capital outlay on Railway Construction up to date —

	State Railway	State Railway to which the Capital is applied	Guaranteed lines	Total	Annual progress
To end of—	Rx	Rx	Rx	Rx	Rx
1879-80	28 007 395		96 829 969	124 837 364	
1880-81	67 224 624		66 348 478	133 573 102	8 735 738
1881-82	70 569 807		67 021 756	137 591 563	4,018 521
1882-83	72 800 428	468 270	67 431 448	140 700 146	3 108 523
1883-84	76 653 281	704 155	68 769 369	146 126 805	5,426 659
1884-85	81 389 391	3 126 906	69 904 427	154,420 724	8 293 919
1885-86	97 803 111	4 775 059	67 883 682	163 521 852	9,101 128
1886-87	103 456 220	7 915 378	57 046 325	173,417 923	9 896 071
1887-88	110 788 941	12 979 680	57 604 898	181 463 519	8 045 596
1888-89	111 989 453	18 097 043	58 313 774	188 401 070	6 937 551
1889-90 Revised	124 329 814	20 284 543	49 499 263	194,113 620	5 712 550
1890-91 Budget	127 534 564	22 631 443	50 281 163	200 447 170	6 333 550

IRRIGATION

52 The Irrigation revenue makes satisfactory progress The figures are—

	Budget 1889-90	Actual 1889-90	Budget 1890-91
	Rx	Rx	Rx
Revenue	1 889 300	1 985 300	2 035 000
Expenditure	2 614 700	2 709 300	2 730 400
Net	—725 400	—724 000	—704 400

It must be recollected that these figures include the transactions classed as "minor works" as well as the revenue transactions of the productive or 'major works' The broad distinction between the two classes is that the *Capital* cost of minor works is charged against Revenue, while the cost of construction of major works is charged to Debt The distinction is not absolute, for there are works classed as 'Major Works' on which there has been large capital expenditure from Revenue, that is, charged against the grant for Famine Insurance In the current year most of the improvement in revenue arises through the extension of irrigation in the Punjab, and is mainly due to the approaching completion of the distributaries of the Sirhind Canal In 1890-91, the increase is shared between the Punjab and the North Western Provinces, the former contributing Rx 58,700 more than the estimate of a year ago, and the latter Rx 21,300 Extension of distributaries and an advance in popular favour are the general explanation of the increase in both cases There is however, a special influence in the case of the North Western Provinces It may be recollected that in 1886, the irrigation from the Lower Ganges Canal system was stopped by the collapse of the Nadrai aqueduct The reconstruction of the aqueduct has now been completed and therewith a large area is again brought within reach of canal water

53 *Construction of Irrigation Works (not charged against Revenue)* —The Estimates are—

	Budget 1889-90	Revised 1889 90	Budget 1890 91
	Rx	Rx	Rx
	527 500	401 900	550 000

The reduction of the Estimate from Rx 527,500 to Rx 401 900 in the current year is due to the postponement of the construction of the Jhelum Canal. The conversion of the Chenab Inundation Canal into a perennial Canal has taken the place of the Jhelum project for the present.

In 1890 91 the outlay will be almost entirely in the Punjab (Rx 191 200), Madras (Rx 130,000), and the North West Provinces and Oudh (Rx 105 000). In the Punjab, the Chenab and Sirsa Canals will be proceeded with. The outlay in Madras represents the progress on the Perriar project, and in the North Western Provinces it is distributed over the Ganges and Jumna Canals.

It may be mentioned that it has been arranged to apply a fixed sum of Rx 550,000 from loan funds to construction for each of the next few years, in addition to construction charged under "minor works" and against the Famine Grant.

BUILDINGS AND ROADS

54 This head comprises both Military and Civil Works. The Estimates are —

RECEIPTS

	Budget 1889 90	Revised 1889 90	Budget 1890-91
	Rx	Rx	Rx
Military and Civil Works	603 700	649 200	589 400

EXPENDITURE

	Budget 1889-90	Revised 1889 90	Budget 1890 91
	Rx	Rx	Rx
Military Works	1 157 400	1 158 000	1 160 700
Civil Works	4,325 000	4 281,400	4 556 600

In the Revised Estimate the expected improvement in revenue, Rx 45,500, is almost entirely due to the sale of the Burrakur iron works to a Company. The price was Rx 45,000, which was received and credited in the current year.

The Military Works expenditure is composed of a grant of Rx 1,000 000 which has been regularly made for several years *plus* Rx 150,000 for Burma, with an addition for Exchange on the small English expenditure.

55 By far the greatest portion of the Civil Works Expenditure is Provincial and Local. The Imperial share is only Rx 822 500 in the Revised Estimate.

and a large part of this, namely, Rx 304,000, represents the cost of the progress made during the year in equipping Upper Burma with Jails, Court houses, and Roads. The expenditure classified as Local, that is, incurred mainly through the agency of District and Local Boards, amounts to Rx 1 493,300 and is not far short of the sum spent by Provincial Governments.

The Provincial expenditure is largely determined by the state of the Provincial balances. The increase in the total grant for Civil Works is considerable, but it only means that Local Governments have abundant balances, and having arranged their programmes for utilising their surplus funds, are now carrying them out. Provincial expenditure on Civil Works was estimated at a high figure in the Budget of the current year, but a considerably higher provision is made for next year. The figures are —

	Budget 1889-90	Budget 1890-91	Increase
	Rx	Rx	Rx
Provincial Civil Works Outlay	1 970,900	2 221 900	+ 2,1 000

ARMY

56 The Estimates are —

RECEIPTS

	Budget 1889-90	Revised 1889-90	Budget 1890-91
	Rx	Rx	Rx
India and England	944,600	1 022 100	982 600

EXPENDITURE

	Budget 1889-90	Revised 1889-90	Budget 1890-91
	Rx	Rx	Rx
India	15 107 000	14 950 000	14 806 000
England	4 005 300	4 126 600	4 620 100
Exchange	1 862 400	1 857 000	2 079 000
TOTAL	20 974 700	20 933 600	21 505,100

The increase in the Revised Estimate of receipts represents increased sales of stores to Civil Hospitals and Dispensaries and to the forces engaged in the Sikkim and Chin Lushai Expeditions.

Notwithstanding the heavy outlay on the Chin Lushai Expedition, the Revised Estimate of expenditure in India is expected to be appreciably less than the Budget grant for the year. The main causes of this somewhat unexpected result are the following: considerable economies have been effected in the Upper Burma charges, the rate of exchange for the conversion of the pay of British troops is $\frac{1}{4}$ better than that provided in the Budget, and the actual strength of the Army was less than that provided for.

In the English expenditure there is a considerable increase, but it is an increase which will give relief to the Estimates of future years. A special payment of £150,000 to the War Office has been provided for on

account of arrears of what are technically described as "Home Charges on account of British troops serving in India—effective," and a provision of £70,000 on the same account has been made in the Estimates of 1890-91. These charges represent the amount payable by India on account of the raising and equipment of the British Army in India, the method of assessing them has been under discussion for many years, and is at present being considered by a Committee over which Lord Northbrook presides. It is understood that the payment of this £70,000 will extinguish, or almost extinguish all liabilities on this account other than current ones.

57 It will be noticed that in 1890-91 there is a decrease of expenditure in India, but a very large increase in the English expenditure. The decrease in India, however, requires explanation. The Estimates of both 1889-90 and of 1890-91 include provision for considerable expenditure of a special and temporary nature. The decrease expected in 1890-91 is not a decrease in the ordinary charges for the Army, but merely means that the Estimates are burthened with a smaller sum for exceptional services. Next year shows an improvement over the current one in the following respects—

- (a) Better Exchange for payment of British troops, *i.e.*, 1s 5d in place of 1s 4d
- (b) Less expenditure on Commissariat requirements
- (c) Reduced provision on account of troops in Sikkim
- (d) Reduced expenditure in Upper Burma
- (e) Reduction in mobilisation charges

The aggregate improvement on these accounts is not far short of Rs 700,000, so that for purposes of comparison the ordinary charges included in the Budget Estimate of 1889-90 may be reckoned at about Rs 14,400,000 as compared with the actual Estimate of Rs 15,107,000 in all. The Budget of 1890-91 provides for an expenditure of Rs 14,806,000, and the difference between that figure and Rs 14,400,000 or Rs 406,000 may be taken roughly as the measure of the special charges to be met in the coming year. The greater portion of this is due to a provision of Rs 200,000 made for operations in the Chin Lushai country, Rs 60,000 for mobilization and the rest to numerous causes, of which may be mentioned (1) extra grants for Volunteer Corps and (2) the disbandment of certain Madras Regiments and the substitution for them of corps for local service in Burma.

58 The increase in the English charges is very great, namely, £614,800, and practically represents the cost of re-arming the British troops throughout with the new rifle and of supplying 21 more batteries of 12 pounder breech loading guns. The increase in the estimated cost of Ordnance stores over the actual cost in 1888-89 is no less than £745,600 [945,800—200,200]. The re-arming of the Army is a reform that had to be undertaken sooner or later and which could not safely be postponed. The increase in the Home charges is thus not permanent, but incidental and temporary and we may hope for some reduction in liabilities in the Budget of 1891-92.

SPECIAL DEFENCES

59 The Estimates are —

Budget 1889-90	Revised	Actual 1889-91
Rx	Rx	Rx
1,107,900	758,400	823,000

In the current year the expenditure is much below the grant in both India and England. The grant for India was Rx 545,000 and the lapse is expected to be no less than Rx 139,000. The lapse on the English grant, due to the slower supply of heavy ordnance and stores than was reckoned on, is £137,800, and the resulting saving in Exchange Rx 67,700. The grant for next year is Rx 425,800 for India, the highest expenditure in India in one year hitherto having been Rx 447,800.

Section III—Progress in Upper Burma.

60 The recent financial progress of Upper Burma may appropriately be noticed.

The following statement shows the Revenue and Expenditure as they were estimated in the Budget Statements of 1888-89 and 1889-90, and as they are estimated in 1890-91—

REVENUES

	1888-89	1889-90	1890-91
	Rx	Rx	Rx
Civil Revenue	547 000	755 200	901 100
State Railway Receipts		115 000	180 000
TOTAL	547 000	870 200	1,081 100

EXPENDITURE

	1888-89	1889-90	1890-91
	Rx	Rx	Rx
Civil Expenditure—			
Police	732 000	868,200	838,100
Other Departments	339,000	366,400	450,200
Railways (including interest on Capital)		192 800	226 400
Military Works	190,000	150 000	150,000
Civil Works	314 000	298,100	290,000
Irrigation	23 000	20 000	30,000
Army Special Expenditure	824,000	600,000	450,000
TOTAL	2,422,000	2,495 500	2 434 700

Thus the deficit in 1888-89 was estimated at Rx 1,875,000, in 1889-90 at Rx 1,625,300, and in 1890-91 it is expected to be Rx 1,353,600. The actual results have recently turned out considerably better than the anticipations of them and we may hope for a considerable reduction in the expected deficit of Rx 1,353,600 by the end of the year. The increase of revenue is remarkable, and has been referred to in the remarks on Land Revenue in paragraphs 12 and 13 and in those on Railways in paragraph 47.

Section IV—Ways and Means—Home Treasury

61 The Secretary of State's Revised and Budget Estimates of the transactions at the Home Treasury for 1889-90 compare as follows —

	Budget	Revised
<i>Net Receipts</i>		
Council Bills	£ 14 689 900	£ 15 400 900
Permanent Debt for Advances to Companies	3 750,000	3 500 000
Capital Receipts from Railway Companies	515,000	1 540 900
Deposits and Advances		1,800
Add Opening Balance	3 849,797	3,259,933
TOTAL	22 804,697	23,703,533
<i>Net Outgoings</i>		
Excess of expenditure over Revenue	14 956 100	14 751,200
Capital expenditure of Government in England	1 273,000	1 038 800
Permanent Debt—Discharge of 4 per cent stock	300 000	300,000
' " " 5 per cent stock		2,600
Issues to Railway Companies on Capital Account	3 056 700	2,258,200
Deposits and Advances	2 700	
On account of Remittances from India	1 069 500	848,900
Add Closing Balance	2 146 697	4 503,833
TOTAL	22 804,697	23,703 533

The most important variations from the Budget Estimate have occurred in Council Bills, in the amount of debt created for making advances to Railway Companies, and in the Capital Receipts from, and the net issues to, them for expenditure. These variations are briefly explained below —

COUNCIL BILLS

Throughout the current year the demand for remittances from England to India has been strong, and it is expected that the Secretary of State will sell bills for a considerably larger amount than that anticipated. The excess drawing gives a corresponding relief to next year, in which the drawings would otherwise have been unusually high, in consequence of the large increase in the net expenditure in England.

**DEBT INCURRED, AND CAPITAL RECEIPTS FROM, AND ADVANCES MADE
TO, RAILWAY COMPANIES**

It was explained in paragraph 95 of last year's Financial Statement that the Secretary of State proposed to borrow, under the powers conferred by the Oudh and Rohilkhand Railway Purchase Act, for the purpose of advancing funds to the "Aided" Railway Companies and that provision had been made for a loan of £3,750,000 for this purpose. Soon after the Financial Statement was issued, it was found that the requirements of the Railway Companies had been overestimated and that a loan of £3,500,000 would be sufficient. It will be understood that this sum provides for Capital outlay by the Companies (Southern Mahratta, Indian Midland, Bengal Nagpur, and Bengal Central) receiving the advances, both in England and India. Three per cent stock for

this amount was accordingly issued in May 1889 at a premium of £1—1s 5d per cent. The large increase in the amount received from Companies is due chiefly to £600,300 raised by the Great Indian Peninsula Railway Company and £583,200 by the Indian Midland Railway Company which, it was expected, would be raised in 1888 89. The issues to Companies in England on Capital account were overestimated, the Revised Estimate of £2,258,200 on this account includes £600,000 for discharge of debentures, the balance representing purchase of Stores, &c

62 The following is the Secretary of State's Budget Estimate of Ways and Means for 1890 91 —

<i>Net Receipts</i>		£
Council Bills		14 989 000
Permanent Debt for Advances to Companies and discharge of Oudh and Rohilkhand Railway Debentures		2 200 000
Permanent Debt for Purchase of the South Indian Railway		3 200 000
Capital Receipts from Railway Companies		2,732 300
Deposits and Advances		2 200
Add Opening Balance		4 503 833
TOTAL		<u>27 627 333</u>
<i>Net Outgoings</i>		
Excess of expenditure over Revenue		15 674 300
Capital expenditure of Government in England		857 800
Permanent Debt—Discharge of the Oudh and Rohilkhand Railway Debentures		500 000
Issues to Railway Companies on Capital Account		4,045,600
Capital charge involved in redemption of liabilities		3 200 000
On account of Remittances from India		1 197 200
Add Closing Balance		<u>2,152,433</u>
TOTAL		<u>27 627 333</u>

The most important feature of this Estimate is the provision for the proposed purchase of the South Indian Railway. The terms have not yet been finally settled, but it should be noted that in the case of this Company the purchase can only be effected under the contract by actual payment and not by an annuity. Under the contract, the Secretary of State has to pay the equivalent of the mean market value of the share capital of the Company during the three years ending on the 1st March 1890, and to accept the liability for the debentures and debenture stock issued by the Company which now amounts to £1,495,000. But as it is proposed that the management of the Railway, after its acquisition by the State, shall be entrusted to a Company which will provide a small portion of the capital, it will not be necessary to provide for the redemption of the whole existing share capital. It is accordingly proposed to raise only £3,200,000 on account of the purchase, although the capital of the Company amounts to £3,208,952, the mean value of which, according to the terms of the contract, would be about £4,200,000. The entries on account of the transfer of liability of the debentures and debenture stock are omitted from both sides of the abstract account given above. They appear on both sides of the account in Statement C of the Appendix. The Secretary of State also proposes to raise a loan of £2,200,000 for advances to Railway Companies in India and England under the Oudh and Rohilkhand Railway Purchase Act and for the discharge of debentures for £500,000 of the Oudh and Rohilkhand Railway. Of the payments to Companies on Capital Account £1,804,300 represent discharge of debentures. He also proposes to draw £14,989,000 by Council Bills

during the year It should be understood that, in stating these as the present intentions of the Secretary of State, no sort of pledge is given that he will adhere to the programme thus explained, and that the amounts to be raised by bills or by loans may be varied from time to time as may seem expedient

Ways and Means—India.

63 The Ways and Means Estimate of India is as follows —

	1889-90		1890-91
	Budget	Revised	Budget
NET RECEIPTS	Rx	Rx	Rx
1 Excess of Revenue in India over the Expenditure charged against it	22 016 900	23 198 900	22,998 100
2 Public Loan	2,500 000	2 000 000	
3 Increase of Unfunded Debt—mostly Savings Bank Deposits	629,700	14 100	309 600
4 Appropriation from Revenue for Reduction of Debt		433 500	524 500
5 <i>For Remittance to Secretary of State</i>	1 112 300	891 400	1 179 400
Add Opening Balance	12 900 001	13 305 189	14 596,889
	39 158 901	39 847 089	39 608,489
NET OUTGOINGS			
6 Expenditure charged to Provincial Balances	640 800	—352 500	757 700
7 Capital Expenditure of Government in India	2 224 600	1 961,900	2 506 100
8 Loans to Municipalities, &c	827 700	709 900	907,000
9 Other items	170 400	—552 500	—177,700
10 <i>Issues on Capital Account to Railway Companies</i>	1,221 400	985 800	887,200
11 Council Bills <i>Sterling Account</i>	14 690 900	15 509 300	14 921,900
12 Do <i>Exchange</i>	6,829 800	6 984 300	6,712 200
Add Closing Balance	12 553 301	14 596 889	13 094 089
	39 158 901	39 843 089	39 608 489

The headings in italics are connected with and explained by the corresponding figures of the Secretary of State's account in England The others refer to purely Indian transactions

64 In the Budget Estimate, provision was made for a loan of Rx 2,500,000 in India By the 29th June, on which date the Notification calling for tenders was issued, the partial failure of the opium crop was known and the consequent saving in Expenditure was assured The Revenue receipts also indicated an improvement over the Estimate Under these circumstances it was determined to reduce the amount of the loan offered for subscription to Rx 2,000,000 This was taken up at an average rate of Rs 99 14 11 5 per 100 rupees yielding Rx 1 998 697

In 1890 91 it is not proposed to raise any loan in India notwithstanding a contemplated Capital Expenditure on Railways and Canals of Rx 3,750,000 The large surplus expected in the current year, both on Imperial and Provincial account, and the provision made under Famine Insurance for reduction of debt in both years, and which appears against item No 4 in the statement above, will enable us, we hope, to avoid borrowing in 1890 91 This is the present intention of the Government, but full liberty is reserved to modify this intention to any extent that circumstances may require

SAVINGS BANKS

65 The influences which determined Government to reduce the limits of deposits in Savings Banks were mentioned in paragraph 101 of last year's Financial Statement It was to be expected that for the first year the effect of this

change would be marked, as deposits, which at the date of change were in excess of the new maximum (Rs. 2,000), had to be reduced below that sum before further sums could be received to credit of the same account. The effect of the change of rule will be evident from the following figures —

YEAR	Net addition to deposits in the year (cash)	Interest	Total net addition
	Rx	Rx	Rx
1887 88	+ 656 300	+ 224 000	+ 880,300
1888 89	685,200	+ 261 800	+ 947,000
1889 90 } Estimates {	— 320 500	+ 281,500	— 9 000
1890 91 }	— 34 400	+ 288 800	+ 254,400

The objections which might be taken to an alteration of rule which leads to such results are obvious. But it was impossible for the Government to continue a system under which the sum held at call had approached to an amount nearly equal to the minimum cash balance necessary for the discharge of public business, and which promised to further increase at the rate of nearly a crore a year.

LOANS TO MUNICIPALITIES AND PRESIDENCY CORPORATIONS

66 The net figures for Local loans in 1889 90 and 1890 91 are Rx 709 900 and Rx 907,000, of which Rx 300 000 and Rx 370 000 represent the balances of the advances made by Local Governments under the system described in paragraphs 114 to 118 of last year's Financial Statement. Judged from the demands made by Local Governments, the system has proved very acceptable to them.

In the current year a total sum of Rx 420,000 will be advanced to the Port Commissioners on account of the Kidderpore Docks, and in 1890 91 a sum of Rx 553,200. The Bombay Port Trust only asks for Rx 20,000, and that in the current year.

The advances made to these two Corporations on account of the Docks will stand thus —

	Calcutta Rx	Bombay Rx
Up to 1888 89	1,377,600	848 600
Advanced in 1889 90 } Estimates {	420 000	20 000
1890 91 }	553 200	
TOTAL	2 350 800	868 600

67 Owing to the favourable nature of the year the closing balance on 31st March 1890, which was estimated at Rx 12,553,000 a year ago, is now expected to be Rx 14,597,000, notwithstanding provision for an increase of Secretary of State's drawings of £818,400. In 1890-91 provision is made for payments of Secretary of State's Bills to the extent of £14,922,000, and the year is expected to close with a balance of Rx 13,094,000.

Section V — Summary

68 The principal features in this Statement are —

(a) The Accounts for 1888 89 have closed with a surplus of Rx 37,018 after including in the Expenditure Rx 789,595 spent on Defence Works.

(b) The Revised Estimates of 1889-90 show a surplus of Rx 1,809,700 after restoring the Famine Grant to Rx 600,000 (or Rx 1,038,100 including the net charge on the revenues on account of the Protective Railways con

structed through the Agency of Companies), and postponing the contribution of Rx 490,000 from Provincial resources for which credit was taken in the Budget Estimate, to 1890-91. All the main Revenue heads have contributed to this improvement. The saving in Opium expenditure owing to a scanty crop, is Rx 708,800. The Estimate of Exchange which was taken in the Budget at Rs 438d = Rs 1, is placed at Rs 4552d = Rs 1, and yields a saving of about Rx 200,000. Rx 758,400 spent on Defence Works are included in the Expenditure.

(c) The Budget Estimates show a surplus of Rx 270,400. Exchange is taken at Rs 4552d as in the Revised Estimate. Extra taxation has been imposed on imported spirits and Indian brewed beer has been made subject to the same tax as is levied on imported beer, the expected addition to the revenues being estimated at about Rx 100,000. Credit has been taken for the contribution of Rx 490,000 from Provincial Revenues, originally estimated for as a receipt of 1889-90. The Famine Relief and Insurance Grant has been maintained at Rx 600,000. Including the net charge on the revenues on account of the Protective Railways the grant is Rx 1,032,800. Army Expenditure is unusually heavy being estimated at about Rx 1,203,300 more than the expenditure in 1888-89 chiefly owing to the contemplated re-armament to be carried out next year. The Estimate of Expenditure includes Rx 892,300 for Defence Works. In view of the heavy charges that fall on the revenues of the year in connection with the re-armament the result is considered satisfactory.

(d) The Capital outlay on Railways and Irrigation Works is estimated at Rx 3,468,100 in 1889-90 and at Rx 3,750,000 in 1890-91.

(e) The Secretary of State proposes to sell £14,989,000 of Council Bills, also to borrow £5,400,000 for purchase of the South Indian Railway, for making advances to Companies engaged in constructing Railways for the State and for paying off debentures. This announcement is accompanied by the usual reserve that, though these are the present intentions of the Secretary of State, he will remain entirely at liberty to vary the amounts to be raised by bills or by loans as he may find occasion.

(f) Although the estimates provide for a Capital outlay of Rx 3,750,000 on Railways and Canals and for Rx 907,000 to be advanced to Port Commissioners and Local Governments for local purposes it is not expected that a loan will be necessary in India in 1890-91. It is mainly owing to the partial restoration of the Famine Insurance Grant, and the high cash balances resulting from the surplus of 1889-90, and the estimated surplus of 1890-91 that the Government expects to be able to find funds for the Capital outlay on Public Works without having recourse to borrowing. No pledge is however, given that Government will not borrow in India during the year.

(g) The warning against desponding and pessimist views in connection with Indian Finance given last year is justified by the course of events. Further improvement in the financial position is anticipated, but prudence and economy are needed to meet the dangers and difficulties of the future.

D BARBOUR

CALCUTTA,
March 21, 1890

APPENDIX I

Despatch from Her Majesty's Secretary of State for India, to the Government of India No 378, dated 17th December 1885

In my Despatch of the 10th instant, No 367 I authorized your Government to charge against the Famine Insurance Grant the amount payable during the next five years as interest on capital raised by Companies for the purpose of constructing any of the lines which are mentioned by your Government as being in your opinion, needed for the protection of the country against famine, but which you are not at present able to construct through State agency

2 It was not my intention thereby in any way to interfere with the new form of account suggested in my despatch of the 27th of August, No 237 by which all charges on account of the working expenses and interest payable for railways are to be collected into one group apart from the capital expenditure on the construction of such works

3 I have, accordingly to request that the interest mentioned in the first paragraph of this despatch may be placed under the head of Railways (Expenditure on Revenue Account) and that under Famine Relief and Insurance a note may be appended, stating that there is a further sum (to be specified) which has been charged under the head of Railways for interest paid to Companies formed for the construction of lines calculated to protect the country against famine

Telegram from the Government of India to Her Majesty's Secretary of State for India, dated 5th March 1890

Please refer to paragraph 3 of Your Lordship's Financial Despatch No 378 dated 17th December 1885 We suggest that in future the net charge on the revenues i.e. interest less net earnings on account of Protective Railways constructed through the agency of Companies namely, the Indian Midland and the Bengal Nagpur Railways, be shown in the note under the head 'Famine Relief and Insurance' instead of interest Please telegraph reply as quickly as possible

Telegram from Her Majesty's Secretary of State for India to the Government of India, dated 6th March 1890

Your telegram in the Finance Department dated 5th March last regarding note under the head Famine Relief and Insurance I agree to your proposal

APPENDIX II

ACCOUNTS AND ESTIMATES

Accounts	1888-89
Revised Estimates	1889-90
Budget Estimates	1890-91

CONTENTS

GENERAL STATEMENT of the ACCOUNTS and ESTIMATES of the REVENUE and EXPENDITURE and RECEIPTS and DISBURSEMENTS of the GOVERNMENT of INDIA in INDIA and in ENGLAND	978 & 97
A —STATEMENT of the REVENUE of INDIA in INDIA and in ENGLAND	98 & 99
B —STATEMENT of the EXPENDITURE chargeable on the REVENUES of INDIA in INDIA and in ENGLAND	882—885
C —STATEMENT of RECEIPTS and DISBURSEMENTS other than REVENUE and EXPENDITURE of the GOVERNMENT of INDIA in INDIA and in ENGLAND	886—889
D —ACCOUNT of PROVINCIAL and LOCAL SAVINGS charged to REVENUE and held at the disposal of PROVINCIAL GOVERNMENTS under their PROVINCIAL CONTRACT	930
E —STATEMENT of NET REVENUE and EXPENDITURE—ENGLAND and INDIA	991

APPENDIX

COMMERCIAL AND FINANCIAL STATISTICS

TABLE II—Sea borne Trade for the year

(Principal articles arranged in order of their declared value)

EXPORTS		1884-85	1885-86	1886-87	1887-88	1888-89
COTTON—						
Quantity	Cwt	5 066 057	4 189 718	5 432 648	5 374 542	5 331 536
Value	Rx	13 86 307	11 777 404	13 468 429	14 412 842	15 045 648
Average declared value	{ Annas	As 3 9	As 3 8	As 3 6	As 3 10	As 4 0
per lb—	{ Pence at average exchange	4 53	4 18	3 81	4 05	4 00
Wool—						
Quantity	Ibs	65 97 183	73 241 71	91 804 244	113 451 375	128 906 764
Value	Rx	2 411 101	2 7 5 252	3 336 961	4 077 380	5 2 7 100
Average declared value per lb	Annas	As 5 11	As 5 8	As 5 10	As 5 9	As 6 6
Value of manufactures—Value	Rx	391 221	880 255	945 614	1 150 742	1 167 464
Average declared value	Annas	As 1 1	As 1 1	As 1 11	As 1 10	As 1 11
per yard—	{ Grey or unbleached	As 4 11	As 3 9	As 4 7	As 4	As 4 7
percentage of manufactures on whole value exported	{ Coloured printed or dyed	20 06	25 22	24 13	26 62	29 76
SILK—						
Quantity	Chests	86 578	87 950	95 839	91 096	87 789
Value	Rx	10 882 631	11 735 518	11 777 611	10 067 764	10 518 811
Average declared value per chest in Rupees		1 257	1 221	1 111	1 117	1 197
Raw and manufactured—Value						
Average declared value of	Rx	6 2 5 239	5 486 171	6 0 1 672	7 786 731	10 464 631
raw jute per cwt—	{ Rupees	5 9 1	5 9 1	5 13 10	6 4 3	7 7 9
percentage of manufactures on whole value exported	{ Shillings at average exchange	8 06	8 4	8 72	8 82	10 21
		24 88	2 61	19 13	22 43	24 56
RICE—						
Quantity	Cwt	18 25 648	17 280 147	15 66 604	16 060 400	15 569 978
Value	Rx	1 41 20	9 048 350	9 198 56	9 385 24	9 561 756
Average declared value of	{ Rupees	5 9 11	5 13 1	5 15 3	5 13 8	5 15 8
husked per cwt—	{ Shillings at average exchange	9 05	8 85	8 70	8 24	8 16
AND PADDY—						
Quantity	Cwt	22 051 531	28 59	26 879 272	28 531 15	3 141 141
Value	Rx	7 112 198	9 247 126	8 936 827	9 291 186	7 915 400
Average declared value of	{ Rupees	3 4 1	3 4 9	3 5 0	3 4 5	3 7 2
husked rice per cwt—	{ Shillings at average exchange	5 24	5 01	4 81	4 61	4 71
JAT—						
Quantity	Cwt	15 830 754	21 160 511	22 26 3 1	13 538 169	17 610 081
Value	Rx	6 39 14	8 1	8 025 811	5 56 373	7 522 676
Average declared value	{ Rupees	3 15	3 12	3 14 0	4 1 1	4 4 4
per cwt—	{ Shillings at average exchange	6 11	5 74	5 63	5 9	5 83
Skins—						
Quantity	Ib	64 16 5	14 14 1	72 702 957	57 514 505	97 011 112
Value	Rx	4 14 17	4 0 133	4 7 7 112	5 174 44	5 207 315
Average declared value	{ Annas	As 10 1	As 10	As 9 7	As 9 1	As 8 5
per lb—	{ Shillings at average exchange	1 11	9	87	84	74
Skins and Skins—						
Quantity	No	20 164 671	3 3 6 3 0	31 810 787	9 014 151	32 357 166
Value	Rx	4 934 343	5 334 61	5 149 18	4 55 8	4 743 546
percentage of dressed or manufactured on whole value exported		4 0	13 9	45 4	52 1	55 11
Wool—						
Quantity	Cwt	154 12	13 405	138 306	139 644	142 44
Value	Rx	4 068 901	783 101	3 601 17	3 991 049	3 045 594
Average declared value	{ Rupees	253 2	245 5 1	60 11 1	2 5 1	277 3 1
per cwt—	{ Shillings at average exchange	21 17	1	19 58	19 62	15 9
SILK—						
Quantity	Cwt	328 311	371 7	3 0 458	275 775	65 211
Value	Rx	1 245 561	1 45 39	1 2 1	1 52 104	1 984 43
Average declared value	{ Rupees	3 1 0	6 5 1	4 8 1	5 14	51 9 4
per cwt—	{ Shillings at average exchange	61 15	55 25	55 14	78 68	70 41
Raw and manufactured—Value						
Average declared value	Rx	831 919	955 060	9 5 484	1 086 404	1 090 858
of raw wool per lb	{ Annas	As 6 1	As 6 1	As 6 2	As 6 6	As 7 1
	{ Pence at average exchange	7 21	6 15	6 2	6 86	7 25
Raw and manufactured—Value						
Average declared value	Rx	79 351	661 955	90 44	860 107	807 238
of raw silk per lb—	{ Rupees	2 15 4	2 4 11	3 0 11	2 15 4	2 7 1
	{ Shillings at average exchange	4 16	3 51	4 44	4 17	3 33
WOOD—						
Quantity	Cubic Tons	4 556	5 0	23 916	40 446	52 609
Value	Rx	5 212	5 15	2 124	367 274	575 63
Average declared value	{ Rupees	111 14 4	1 1 5	93 3 1	90 12 11	109 7
per cubic ton—	{ Sterling at average exchange	9 01	5 31	6 77	6 39	7 46
RUBBER—						
Quantity	Rx	546 169	525 412	504 5 3	465 820	553 3 1
Value	Rx	534 041	395 56	458 81	4 1 1 5	450 3 6
GUTTA—						
Quantity	Cwt	451 017	402 174	317 572	381 1	4 05 1
Value	Rx	425 000	370 260	3 6 91	64 10	4 1 1
Average declared value	{ Rupees	9 6 6	9 3 30	9 1 4	9 1 9	9 5 11
per cwt—	{ Shillings at average exchange	15 14	14 1	1 1	15 27	13 14
Value	Rx	509 391	558 241	5 100	5 1 558	401 0 5

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS

TABLE II —Sea borne Trade for the year—continued

No	IMPORTS		1884-85	1885-86	1886-87	1887-88	1888-89
1	COTTON—						
	Twist and yarn—						
	Quantity	Lbs	45 801 397	45 916 126	49,014 194	51 543,277	52 5
	Value	Rx	3 360 540	3,172 178	3,318 404	3,582 033	3 7
			11 74	11 05	10 83	11 12	
	Average declared value	{ Annas					
	per lb	Pence at average					
		exchange	1s 2 17d	1s 0 6d	11 8d	11 74d	
	Other manufactures—						
	Value	Rx	21 207 106	21 124 848	25 853 827	23 930,241	27,7
	TOTAL COTTON GOODS—Gross imports	Rx	24 567 646	24 297 026	29,172 231	27,512 274	31 5
	Re exports—						
	Twist and yarn—						
	Quantity	Lbs	958 419	1 082 610	1 319 248	1 058 963	1 6
	Value	Rx	65 516	66 303	81 146	69 345	1
	Other manufactures—						
	Value	Rx	1 183 088	1 368 715	1 490 700	1 648,312	1 7
	Total Re exports	Rx	1 248 604	1 435 018	1 571 846	1 717 657	1 8
	TOTAL COTTON GOODS—Net imports	Rx	23 319 042	22 862 008	27 600 385	25 794 617	29 7
2	METALS	Value Rx	4 078 577	4 086 307	4 845 736	5 575 302	4
3	RAILWAY PLANT AND ROLLING STOCK		2 830 082	4 317 505	3 327 832	3 8 6 264	3 6
4	SILK (raw and manufactured)		2 020 917	1 830 960	2 177 111	2 918 139	2 5
5	MACHINERY AND MILLWORK		1 570 824	1 057 813	1 429 764	1 860 583	2
6	OILS	"	1 229 497	961 130	1 408 430	1 486 791	2 6
7	COAL (excluding coke and patent fuel)						
	Quantity	Tons	713 972	770 517	740 155	821 626	8
	Value	Rx	1 199 739	1 249 710	1 258 793	1 599 595	1 6
			16 8	16 22	17 01	19 47	
	Average declared value	{ Rupees					
	per ton	Shillings at average					
		exchange	27 03	24 67	24 72	27 42	
8	SUGAR	Value Rx	2 140 838	1 458 097	2 080 540	2 113,617	1
9	WOOLLEN MANUFACTURES		1 326 669	1 463 023	1 660 905	1 823 358	1
10	PROVISIONS		1 103 321	1 101 881	1 179 474	1 504,436	1
11	LIQUORS		1 360 280	1 387 143	1 474 613	1 506 667	1
12	APPAREL		890 923	956 097	1 001 848	1 156 182	1
13	SALT—						
	Quantity	Tons	412 839	363 088	416 592	423 897	4
	Value	Rx	649 233	596 048	768 947	795 521	7
			15 73	16 42	18 46	18 77	
	Average declared value	{ Rupees					
	per ton	Shillings at average					
		exchange	25 31	24 97	26 83	26 43	
14	SPICES	Value Rx	602 165	718 678	663 845	931 518	

TABLE III —Sea borne Trade for the first eleven months of the year
(Principal articles arranged in order of their declared value)

	1885-86	1886 87	1887-88	1888-89	1889
	Rx	Rx	Rx	Rx	
Value of commodities Exported excluding gold and silver	74 380 930	70,157 402	81 366 106	86 405 227	92
Value of commodities Imported excluding gold and silver	50 404 672	56 029 666	58 544 193	63 363 187	62
EXCESS EXPORTS	23 976 258	23 127 736	22 821 913	23 042 040	29,5
Net Imports of silver	10 180 734	6 158 858	8 061 245	7 049,564	9 6
Net Imports of gold	2 369 408	1 730 585	2 951 713	2 300,924	4
TOTAL NET IMPORTS OF GOLD AND SILVER	12 549,942	7 889,443	11 012 958	9,350,488	13
GRAND TOTAL IMPORTS AND EXPORTS OF ALL KINDS	139 521 800	146 442 972	153 822 459	162 375 711	172,6

APPENDIX

COMMERCIAL AND FINANCIAL STATISTICS

TABLE III—*Sea borne Trade for the first eleven months of the year—continued*

EXPORTS			Eleven months 1st April to the end of February					
			1885-86	1886-87	1887-88	1888-89	1889-90	
COTTON RAW	Quantity	Cwt	3 387 909	4 536 417	4 657 87	4 343 723	5 069 912	
	Value	Rx	8 786 171	11 226 193	12 332 010	12 209 111	14 737 932	
	Average value per lb	R	0-3 8	0 3 6	0 3 9	0-4 0	0-4 2	
MANUFACTURES—								
Twist and yarn	Quantity	Lbs	69 489 658	82 676 694	103 729 341	115 742 920	120 797 600	
	Value	Rx	2 445 421	3 018 559	3 717 994	4 670 186	5 271 136	
	Average value per lb	R	0-5 8	0-5 10	0-5 9	0 6 5	0-6 6	
Other manufactures—Value		Rx	805 155	865 600	1 043 887	1 089 368	923 963	
TOTAL COTTON (RAW AND MANUFACTURED)			Rx	12 036 747	15 110 352	17 093 891	17 969 265	20,933,031
JUTE (raw and manufactured)—Value			Rx	5 016 489	5 430 353	7 259 139	9 722 431	10,692 861
SILK	Quantity	Cwt.	15 760 875	14 849 048	15 077 692	4 602 851	14,559 630	
	Value	Rx	9 029 893	8 590 881	8 897 76	8 950 1 8	9 818 081	
	Average value per cwt	R	5 11 8	5 12 7	5 13 3	6 2 2	6 12-0	
PIUM	Quantity	Chests	80 382	88 070	82 613	9 069	79 417	
	Value	Rx	9 822 279	10 191 881	9 232 336	9 460 586	9,483 369	
	Average value per chest	R	1 21 15 2	1 157 4 0	1 117 8 8	1 196-8 0	1 194 2 0	
ICE AND PADDY	Quantity	Cwt	21 408 823	20 587 025	411 0 6	17 551 552	21 785 531	
	Value	Rx	7 133 640	6 908 876	7 490 0 1	6 111 814	8 325 427	
	Average value per cwt	R	3 5 4	3 6-	3 4 11	3 7 7	3 13 2	
HEAT	Quantity	Cwt	20 216 118	1 659 241	13 031 489	16 826 208	13 407 061	
	Value	Rx	7 685 963	5 37 56	5 549 318	7 165 307	5 616 613	
	Average value per cwt	R	3-12 10	3 13 10	4 1 9	4 4 2	4 3-0	
BA	Quantity	Lbs	67 8 7 916	77 543 424	86 831 319	95 823 643	100 815 411	
	Value	Rx	4 245 19	4 605 307	5 137 612	5 09 695	5 157 257	
	Average value per lb	R	0-10-0	0 9-8	0-9 6	0 8 8	0 8 2	
INDIES AND SILKS	Quantity	Cwt	963 15	875 558	770 1 8	757 570	712 347	
	Value	Rx	4 650 631	4 618 06	4 291 538	4 223 559	4,104,798	
	Average value per cwt	R	48 6-1	52 1 8	55 11 7	56 0 1	57 10-0	
INDIGO	Quantity	Cwt	1 6 244	128 912	1 9 018	133 055	147 159	
	Value	Rx	3 629 759	3 472 657	3 635 520	3 710 342	3 665 578	
	Average value per cwt	R	287 15 7	268 6-5	28 0 3	281 1 10	249-1 4	
WOOL (raw and manufactured)—Value			Rx	853 955	917 475	992 513	1 005 633	1 125 579
OFFEE	Quantity	Cwt	273 609	294 071	210 142	285 559	170 036	
	Value	Rx	975 846	1 15 480	1 183 220	1 4 6 314	1 050 870	
	Average value per cwt	R	35 10 8	38 4 4	56-4 11	49 15 2	61 12 11	
GOAR			Rx	465 269	470 272	4 4 369	473 890	905,810
LEK (raw and manufactured)—Value			Rx	602 723	70 303	763 774	713 041	814 535
AK WOOD	Quantity	Cubic tons	17 485	21 607	36,409	48 476	65 735	
	Value	Rx	524 417	200 158	323 902	531 616	701 331	
	Average value per cubic ton	R	110 7 2	92 11 2	88 15 5	109-10 8	107 3 10	
ILB			Rx	352 454	406 925	417 470	381 316	507 776
C			Rx	529 711	458 583	458 5 4	355 398	410 116
UTPATNF	Quantity	Cwt	370 623	350 257	340 351	387 800	367 240	
	Value	Rx	340 199	329 148	3 7 15	367 517	357 642	
	Average value per cwt	R	9-2 10	9-6 4	9-6 11	9-8-5	9-1 10	

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS

TABIE III —Sea borne Trade for the first eleven months of the year—concluded

IMPORTS		ELEVEN MONTHS 1ST APRIL TO THE END OF FEBRUAR				
		1885-86	1886-87	1887-88	1888-89.	1889-
COTTON—	Quantity	41 038 974	43 504 229	46 098 900	48 244 135	41 803
Twist and yarn	Value	2 85 513	2 960 518	3 189 532	3 446 025	3,152
	Average value per lb	0 1 1	0-10-11	0-11	0-11 5	0-1
	Distinction at average exchange	12 08d	12	1 2 1	1 1 2	12 0
Other manufactures—Value	Rx	18 973 701	23 578 344	21 593 462	25 234 768	23 682
TOTAL COTTON GOODS—Gross imports	Rx	21 826 214	26 538 862	24 782 994	28 680 793	26,835
Re exports—	Quantity	1 008 1 5	1 252 289	910 704	1 525 894	1 132
Twist and yarn	Value	6 632	76 695	58 858	105 981	8
	Average value per lb	0 3-0	0-9 0	0-0-4	0-11	0-1
Other manufacture—Value	Rx	67 783	1 351 81	1 461 772	1 537 878	1 615
Total Re exports	Rx	1 329 415	1 42 876	1 540 63	1 643 859	1 696
TOTAL COTTON GOODS Net imports	Rx	20 496 799	25 116 986	23 242 364	27 036 934	25 138
METALS	Value Rx	4 502 923	4 262 91	4 952 260	3 946 321	5 439
SILK (raw and manufacured)		1 732 387	2 000 998	2 688 346	2 399 410	2 645
RAILWAY PLANT AND ROLLING-STOCK		3 854 058	3 1 7 919	3 3 2 123	3 504,251	2 623
OILS		821 644	1 235 681	337 586	1 889 829	2 174
MACHINERY AND MILLWORK		972 235	1 252 302	1 641 858	2 184 39	2 289
SUGAR		1 379 888	1 959 382	1 848 829	1,58 145	133
WOOLLEN MANUFACTURES		1 390,889	1 58 179	1 719 112	1 619 654	1 508
PROVISIONS		1 04 391	1 08 645	1 389 890	1 472 321	1,491
LIQUORS		1 64 426	1 317 005	1 341 099	1 374 460	1 337
COAL (excluding coke and patent fuel)—	Quantity	679 475	648 151	7 8,399	756 732	567
	Value Rx	1 097 144	1 076 688	1 367 428	1 726,98	1 214
	Average value per ton	16 2 4	16-9-7	1 4-9	2 13 2	21 6
APPAREL	Value Rx	821 117	9 9 646	1 055 797	1 053 751	1 100
SPICES		659 516	608 298	845 114	755 248	799
SAIT	Quantity	332 91	379 617	411 158	304 424	347
	Average value per lb	542 266	695 95	761 7 8	805 74	754
		16-5 1	18 5 1	18-8-0	22 1-7	21

BLF IV —Wholesale Prices of typical commodities in Gold and Silver in London and Calcutta in December in each year (Prices of March 1873=100)

LONDON—(price quoted from the LONDON ECONOMIST)	MEASURED IN GOLD								MEASURED IN SILVER *							
	185	1893	1884	1885	1886	1887	1888	1889	1882	1883	1884	1885	1886	1887	1888	1
each P g l on (War rants)	41	36	36	35	37	37	35	50	49	42	43	45	48	49	50	
ls H tt W llend (London)	54	54	5	5	51	49	51	13	65	63	62	66	67	66	71	
per Ch l Bars	73	65	54	45	43	95	87	55	87	76	64	58	56	127	121	
its T n	64	58	52	64	69	115	68	67	76	68	62	81	89	153	95	
eat	74	70	57	55	61	56	55	55	88	82	68	69	80	74	78	
1 tow nade	71	67	54	53	56	54	61	5	85	78	65	68	71	73	85	
l inferi	77	97	98	75	75	75	67	87	116	113	117	95	97	100	95	
ton No 40 m l twist	70	69	70	64	60	62	65	64	84	81	83	82	77	84	91	
ol South d wn Hogs	52	61	52	51	59	55	54	59	71	71	63	65	76	73	75	
ar Foreign Muscovad	62	64	44	60	42	50	53	45	74	75	52	77	55	75	75	
ee	74	83	60	65	86	102	101	112	88	97	79	83	111	136	142	
petre	90	87	81	78	77	77	77	78	108	102	97	100	99	103	107	
d									119	117	119	127	130	134	140	
er	84	85	84	79	77	75	71	73								
IN CALCUTTA (price quoted from the CALCUTTA PRICE CURRENT)																
ay shirtings (8½ lbs)									75	74	76	80	81	79	81	
le twist wh t k d N 40									75	75	72	71	62	72	75	
lurl y t d No 40 (1 lbs)									55	65	58	57	58	58	57	
arang No 4 60									80	82	78	73	75	76	85	
opper sheathing									79	77	65	58	65	90	99	
1 flat bolt bar and square									60	62	54	50	53	59	65	
lter hard									125	79	84	97	109	128	107	
fee buffalo slaughtered									87	72	71	77	80	69	74	
igo good									101	116	103	110	72	82	93	
3, picked									97	104	110	118	131	153	192	
dyer fine									27							
llac, fine orange									80	98	56	59	56	68	76	
sed fine bold clean									86	95	95	101	98	94	112	
e Hailan									109	138	139	176	106	118	147	
raw Comumbazar									78	66	60	73	89	64	76	
good Souchong									59	64	55	64	55	50	52	
eat, Doodiah									84	85	66	72	81	76	87	
d									115	112	119	122	123	131	135	

APPENDIX

COMMERCIAL AND FINANCIAL STATISTICS

Table V—Statement showing the true financial results to the Revenues of India on the guarantee of interest upon the Capital of Guaranteed Railway Companies

	1884-85	1885-86	1886-87	1887-88	1888-89	1889-90		1890-91
	Miles	Miles	Miles	Miles	Miles	Budget Estimate	Revised Estimate	Budget Estimate
Age at end of official year	4,528	*3,921	3,896	3,912	†3,241	3,219½	3,241	3,241
	Rx	Rx	Rx	Rx	Rx	Rx	Rx	Rx
Net receipts	7,606,685	7,809,537	7,280,512	7,241,465	7,403,415	6,917,500	6,475,000	6,662,000
Operating expenses	4,128,385	4,084,462	3,633,396	3,604,795	3,752,607	3,357,500	3,375,000	3,320,000
Cost of working expenses on	54.27	52.30	49.91	49.78	50.68	48.54	52.12	49.83
Net receipts	3,478,300	3,725,075	3,647,116	3,636,670	3,650,808	3,560,000	3,100,000	3,342,000
by the remittance to Eng Capital receipts and dis in India at the contract exchange instead of at the yearly rates obtained for the of State's bills	1,036							
Total Revenue	3,479,336	3,725,075	3,647,116	3,636,670	3,650,808	3,560,000	3,100,000	3,342,000
Guaranteed interest paid in India	29,650	49,767	10,648	25,595	6,672	30,100	10,200	8,600
do in London £	3,17,240	3,180,735	2,696,976	2,694,920	2,697,388	2,377,000	2,337,100	2,369,000
Guaranteed interest (sterling paid converted at the average ex of the year)	4,028,654	4,231,707	3,721,864	3,852,947	3,959,108	3,439,100	3,399,000	3,443,700
paid to Railway Companies	431,495	397,129	534,598	662,622	570,195	612,500	436,100	530,000
Supervision	61,457	79,553	66,235	51,436	44,344	37,500	31,800	39,000
Revenue balances	1,865	1,419	1,827	2,265	3,288			
Net receipts and disbursements in India calculated in the way as the gain		48,006	115,343	78,683	86,909	92,010	131,200	93,300
Total Expenditure	4,523,471	4,757,814	4,439,867	4,647,953	4,663,844	4,181,110	3,998,100	4,106,000
Expenditure from the Public Treasury	1,044,135	1,032,739	792,751	1,011,283	1,013,036	621,110	898,100	764,000
Revenue								

Sind Punjab and Delhi Railway 691 miles was purchased by the State on 1st January 1886 and the mileage shown under State
 Oudh and Rohilkhand Railway 692 miles was purchased by the State on 1st January 1889 and the mileage is shown under State

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS

TABLE V—Actual Capital expenditure on State Railways in 1888 89, and estimated expenditure on such works in 1889 90 and 1890 91, and to end of 1890

RAILWAYS	Accounts 1888 89	Revised Estimate 1889 90	Budget Estimate 1890 91	To end of 1890 91	Sanctioned on 1st Nov	B rem ur
OPEN LINES	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	
East Indian	—3 611	200 600	30 000	14 423 724	14 423,724	
Barrackpore Ghazipur	320	—70 600				
Putana Malwa	51,269	7,000	—6,600	9 304 594	9 304,594	
Kanpur	1 697	2 800	2,400	1 303 492	1 303,492	
Warren Ferozepore	4,306	8,800	3 000	1 276 069	1,276 069	
Opal			11 600	142 657	142 657	
Radha Coal	—2 895	260	20 000	728 584	728 584	
Baria Colliery	8 723	7,000	6,100	96,039	96 039	
Manma	84 680	46 300	13 400	5,139 340	5,139 340	
Anglo-Mandala	757,006	63 920				
Patna	3,491	1 200	1 500	75 274	75 274	
Arra Companygunj	1,620	850	750	77,754	77 754	
Eastern Bengal	122 122	186 090	65 700	6,779 622	6 779 622	
Am Behar—Lithoot Section	76 868	15 860	15,100	2,134 373	2 134 373	
Foot	18 327					
Na Gya	6 171	3 000	2 400	438,046	438 046	
Hati	735	—790	1,100	35 427	35 427	
Mania Dhurla	—1 080	—200	2 500	97 448	97 448	
Shah and Rohilkhand	—36 084	48 800	34 300	10 383 067	10 383,067	
Wanpore Achnera	—6 134	5 400	2 000	1,149 617	1 149 617	
Delly Pilibhit	122	1 200		153 286	153 286	
Know Sitapur Seramau	18 370	4 000		393 372	393,372	
North Western { Military requirements	6,510	83 200	40 000			
{ Ordinary Works	—35 967	168 100				
1 Sagar—Western Section	180 369	25 000	171 500	31 957 565	31 957,565	
an (high level line)	91 464	—34 585				
1 Pishin—Mun line	253 796	70 370				
ritsar Pathankot	485	1 650		561 864	561 864	
apuram Guntakul—Nellore Branch	10 099	—4 000	5 000	637 675	637 675	
th Indian			15 695 000	15 695 000	15 695 000	
and and Manmad	2 468	1 350	2 300	1 101 562	1 101 562	
vada Extension	46 752	4 500	5 300	142 182	142 182	
Total	1 662 001	847 075	6 124 350	94 227 633	94 227 633	
LINES UNDER CONSTRUCTION						
am Behar—Assam Behar Section	225,425	122 660	50 000	1 204 861	1,226 667	
Foot—Durbhunga Bairagnia Branch		133 570	77 250	210 820	241 823	
h Western—Gradient Improvements	6 436	30 000	63 600	183,327	*500 000	
Manwali Mari Branch		20 000	165 000	215 000	250,000	
Valley		193 500	500,000	693 500	837,941	
ab Bridge	203,525	200,200	1 500	414,437	427 000	
Pishin—Chaman Extension—Construc						
on	452 617	656,000	189 450	1,487 596	1,487,388	
Petroleum Operations	8 085	7 700	—1 500	14 285	14 285	
mu Kashmir	12 867	13 400	3 000	29,267	32 500	
tier Railway Reserve	—102 736	10 500	62 800	347 695	347,695	
apuram Guntakul	85 854	817 000	968 600	1,903,373	*2 561 418	
na Bridge		400		400	*300,000	
Coast			250 000	250,000	*5 800 000	
erve			250 000	250 000	250 000	
Total	892,074	2,204 930	2 609,700	7,204 561	14,276 717	{ 7 ^c
Carried forward	2,554 075	3,052 005	8 734 050	101,432,194	108 504 350	{ 7 ^c

* Approximate estimates

† Revised Estimate under consideration

‡ Debt to be created for redemption of share Capital
Amount of Capital to be retained by working Company
Deduction from Stock to be taken over

3 200 000
1 000 000
25 000

APPENDIX

TABLE V—Actual Capital expenditure on State Railways in 1888-89, and estimated expenditure on such works in 1889-90 and 1890-91, and to end of 1890-91—*contd.*

RAILWAYS	Accounts 1888-89	Revised Estimate 1889-90	Budget Estimate 1890-91	To end of 1890-91	Sanctioned outlay	Balance remaining unspent
	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Lx</i>	<i>Rx</i>
Brought over	2 554 075	3 052 005	8 734 050	101,432 194	108,504 350	{ 7 072,364 —208
LINES UNDER SURVEY						
Indapur Extension Survey	370	—2,100	300	2,191	2 191	
WORKS IN ABEYANCE OR TRANSFERRED TO COMPANIES						
Indapur	—920 975					
Indapur Umari	—485 681					
Indapur Bhagwanpura	60			30 244	30 244	
Indapur Mahratta				*52 707	52 707	
Indapur Kistna	331	700		1,655 596	1,655 596	
Indapur Etawah				7 514	7 514	
Indapur Raipur				24 504	24 504	
Total	—1 406,265	700		1 770 565	1 770 565	
Stores and Reserve	52 332	—82 055	165 400	199,969	199 969	
Depreciation Account						
Indapur Chhattisgarh		103,500		103,500	103 500	
GRAND TOTAL	1 200 512	3 072 050	8 899,750	103 508,419	110 520 575	{ 7,072 364 —208
Distributed as under —						
Capital expenditure on Public Works (not charged against Revenue)—						
State Railways—Construction	1 178 111	3 066 200	8 895 000	94 662 191		
Public Relief and Insurance—						
Protective Railways				2 33,979		
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	22 401	5 850	4 750	5 912,249		
Total as above	1,200 512	3,072 050	8 899 750	103 508,419		

* Represents depreciation on works and stores allowed by Government on transfer to the Company

APPENDIX

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VI—Capital Expenditure on Irrigation—Major Works, in 1888-89, and estimated expenditure on such works in 1889-90, 1890-91, and to the end of 1890-91, &c

	Accounts 1888-89	Revised Estimate 1889-90	Budget Estimate 1890-91	Total Actual and Estimated outlay to end of 1890-91	Sanctioned Estimate	Balance Estimate remaining
IRRIGATION WORKS	<i>Rs.</i>	<i>Rx.</i>	<i>Rs.</i>	<i>Rx.</i>	<i>Rx.</i>	
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE						
<i>Bengal</i>						
* Orissa canals	62,344	32,500	45,668	2,431,896	3,110,213	6
* Midnapore canal	266	3,000	2,632	832,233	832,233	
* Hidgelee tidal canal		6,300	31,000	216,849	256,464	
* Sone canals	14,845	11,100	15,700	2,555,269	2,788,870	2
<i>North Western Provinces and Oudh</i>						
* Ganges canal	6,282	7,784	13,845	2,683,632	2,923,442	2
* Lower Ganges canal	93,716	67,658	74,983	3,168,459	3,272,332	10
* Agra canal	4,558	3,835	4,487	850,543	871,670	2
* Eastern Jumna canal	8,699	12,423	6,685	322,442	344,191	2
<i>Punjab</i>						
Western Jumna canal	16,840	7,100	2,700	1,060,558	1,078,050	1
Bari Doab canal	14,324	10,000	17,200	1,593,986	1,579,860	—1
Sirhind canal (State outlay)	29,243	8,100	4,930	246,571	2,226,440	—2
Chenab canal	56,335	60,000	100,000	406,541	998,500	53
* Sirsa Branch canal (State outlay)		14,400	52,670	67,070	289,269	22
<i>Madras</i>						
Godavari Delta System	9,519	7,521	4,200	1,087,796	1,108,933	2
Kistna	52,849	51,097	42,800	928,149	1,391,978	46
Sangam Anicut	6,880	5,020	3,200	300,008	306,500	
Periyar Project	59,493	75,000	78,200	239,592	542,500	30
<i>Bombay</i>						
Desert canal	3,164	390		121,832	1,23,479	
Begari				162,561	162,561	
Eastern Nara Works	7,645	8,940	10,766	517,411	527,610	1
Mutha canals	4,139	3,263	4,100	609,306	605,324	—
<i>Other projects</i>	17,340	18,727	65,904	3,311,273		
	468,861	414,358	586,670	25,773,977		
<i>Deduct—Outlay incurred from Ordinary Revenues</i>	8,991	12,458	36,670	5,484,507		
TOTAL	459,890	401,900	550,000	20,289,470		
WATER SUPPLY AND INSURANCE						
PROTECTIVE IRRIGATION WORKS						
<i>North Western Provinces and Oudh</i>						
Betwa canal	3,279	2,700	2,570	397,847	425,141	2
<i>Punjab</i>						
Swat River canal	4,677	7,000	2,000	346,928	354,581	
<i>Madras</i>						
Rushikulya project	26,072	32,500	35,000	174,049	260,139	8
<i>Bombay</i>						
Nira canal	36,083	30,982	23,700	486,284	487,938	
<i>Other Projects</i>	426	818	1,730	410,816		
	70,537	74,000	65,000	1,815,924		
<i>Deduct—Other outlay incurred from Ordinary Revenues</i>				285,434		
TOTAL	70,537	74,000	65,000	1,530,490		
GRAND TOTAL	530,427	475,900	615,000	21,819,960		

† The works are constructed on the financial responsibility of the respective Local Governments

† The further expenditure on this work will be met from Ordinary Revenues

APPENDIX

COMMERCIAL AND FINANCIAL STATISTICS

TABLE VII —Gross receipts, working expenses, and net traffic receipts of Guaranteed and State Railways for five years ending 1888-89, with Revised Estimate for 1889-90 and Budget Estimates for 1890-91

	ACCOUNTS					Revised Estimate 1889-90	Budget Estimate 1890-91
	1884-85	1885-86	1886-87	1887-88	1888-89		
GUARANTEED RAILWAYS	M	M	M	M	M	M	M
Mileage at beginning of year	4,636	4,528	3,921*	3,896	3,912	43,241	3,
<i>Gross receipts</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>
in Bengal	82,325						
in India	716,965	760,952	794,264	821,527	861,715	920,000	925,
in Bombay, Baroda and Central India	423,774	450,440	512,196	506,398	551,270	575,000	437,
in Indian Peninsula	1,221,595	1,318,202	1,343,613	1,227,163	1,300,596	1,290,000	1,300,
in Andhra Pradesh and Rohilkhand	3,514,397	3,654,192	3,971,652	3,984,601	4,208,148	3,690,000	4,000,
in Punjab and Delhi	517,633	571,517	658,787	701,776	481,686		
	1,129,996	1,054,234					
TOTAL	7,606,685	7,809,537	7,280,512	7,241,465	7,403,415	6,475,000	6,662,
<i>Working expenses</i>							
in Bengal	85,153						
in India	424,121	439,380	504,611	513,922	498,676	515,000	515,
in Bombay, Baroda and Central India	281,515	297,325	346,206	372,378	382,017	395,000	295,
in Indian Peninsula	550,449	543,498	562,972	520,158	559,640	551,000	550,
in Andhra Pradesh and Rohilkhand	1,779,690	1,850,110	1,857,344	1,842,185	1,999,032	1,910,000	1,960,
in Punjab and Delhi	307,793	367,053	362,263	356,152	313,242		
	699,664	587,096					
TOTAL	4,128,385	4,084,462	3,633,396	3,604,795	3,752,607	3,375,000	3,320,
<i>Net traffic receipts</i>							
in Bengal	—2,828						
in India	292,844	321,572	289,653	307,605	363,039	405,000	410,
in Bombay, Baroda and Central India	142,259	153,115	165,990	174,020	169,253	180,000	142,
in Indian Peninsula	671,146	774,704	780,641	707,005	740,956	735,000	750,
in Andhra Pradesh and Rohilkhand	1,734,707	1,804,082	2,114,308	2,142,416	2,209,116	1,780,000	2,040,
in Punjab and Delhi	209,840	204,464	296,524	345,624	168,444		
	430,332	467,138					
TOTAL	3,478,300	3,725,075	3,647,116	3,636,670	3,650,808	3,100,000	3,342,

* The Punjab and Delhi Railway 691 miles was purchased by the State on 1st January 1886 and the mileage is shown under State Railways.
 The Bellary Branch of the Madras Railway 33 miles in length having been transferred to the Southern Mahratta Railway the mileage is shown under State Railways.
 The Punjab and Delhi Railway 691 miles, was purchased by the State on 1st January 1889 and the mileage is shown under State Railways.

APPENDIX

	ACCOUNTS					Revised Estimate 1889-90	Bud. Estim. 1890-
	1884 85	1885 86	1886 87	1887 88	1888 89		
TATE RAILWAYS							
mileage at beginning of year	M 5,632	M (a) 6 966	M 7 227	M 8,081	M 8 979	M (b) 10 407	M 11,
<i>Gross receipts</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>
Indian	4 310,425	4 703 587	4 707 202	4,603 216	4 471 119	4 470,300	4,480
ana Malwa	1 399 592	1,665 023	1 688 259	} 1 698 296	1 903 833	1 940,000	1,925
ore Achnera	92,930	95 819	130 092				
	36,833	39 408	39 183	45,739	37 080	7 100	
l	1 281	2 643	3 505	4 976	5 512	7 900	12
ia Coal	6, 822	64 820	74 742	78 021	88 442	82 000	71
l Nagpur	136 239	147,349	131 760	137 477	163 517	217,500	320
Umaria			3 326	8 125			
a Colliery	1 572	2 224	6 873	11,447	17,822	25 500	36
	216 640	233 585	291 663	331 041	314 241	350 000	380,
ghoo Mandalay					31 901	157 500	180
	383	3 624	3,911	4 968	5 964	6,000	6
			226	1,220	620	1,200	1
1 Companygunj				} 958,431	1 070 589	1,145,000	1,150
Eastern Bengal	463 346	455 588	537 136				
Northern Bengal	216 628	233 920	262 401				
Kaunia Dhurla	15 676	12 981	14 543				
Dacca	2,559	12 7-3	27 997				
ot	124 972	128 026	159 9-1	180 506	170 854	220 000	225
l	7,638	7 880	8 654	9 405	10 459	10,100	10
Gya	51 793	51 750	53 645	52 887	49 895	51 900	51
l Central		54 129	34 575	75 538	72 389	74 500	77
and Rohilkhand					174 788	} 785,000	82c
s Branch				175	700		
Midland			9 234	30 563	108 154	320 000	45c
nagar Ghazipur	4,673	4 650	4 738	4 833	4 604		
ly Pilibhit	899	8 393	10 126	9 556	9,350	11 000	11
ow Sitapur Seramau			1 656	18 305	25 4-8	31 4 0	3,
Western	1 126 401	1 808 224	2 373,245	2 188 185	2 573 190	2,865 000	2 70c
sar Pathankot	19 958	28,965	7,320†	7,350†	8 738†	10 100†	11
u Kashmir							
Indian							13
uram Guntakal							15
Nellore Branch				4 845	23 566	25 400	3-
y Kistna				6 181			
and Manmad*	20,427	22 062	23 376	22 734	25 545	24 900	25
rn Mahratta	33 244	102,818	182,317	326 423	399 806	415 000	48-
e			37 401	51,481	59 014	98,500	12
da Extension						7 500	c
TOTAL	8,351,931	9 890 211	10,829 027	10 871 926	11 827 120	13 360 300	13,77
<i>Working expenses</i>							
Indian	1 829 235	1 882 269	1 721 762	1 662 581	1 689 946	1 650,000	1,64c
tana Malwa	772 169	897 238	899 303	} 907 154	970 424	1,025 000	1,01
ore Achnera	68,492	79 222	80 728				
	19,572	19 440	19 472	21 322	17 703	3 400	1
l	1,746	3 731	2 556	4 457	4 977	7 900	1
ha Coal	47 603	51 594	59 627	68 028	61 323	57,000	55
al Nagpur	80,480	94 705	80 370	86 760	127 058	166,000	22c
Umaria			2 588	9 600			
ia Colliery	1 379	9 265	8,143	2 634	20 363	22,500	26
a	134,468	174 769	173 250	175 841	189 876	202,500	20
ghoo Mandalav					32 545	123 500	13c
t	725	4 229	5 376	6 441	5 707	6,000	
a Companygunj			2 361	3,716	2 116	2 600	
Eastern Bengal	197,262	298 637	326 752	} 481,139	490,105	505,000	51
Northern Bengal	152,031	149 034	141 174				
Kaunia Dhurla	11,980	11 019	11 229				
Dacca	707	18,458	28 699				
Carried over	3 317 849	3 693 610	3 563,396	3,429,673	3,612 143	3,771,400	3,83

The working of this line was transferred to the Great Indian Peninsula Railway from 1st January 1881: the Government of India only share the gross receipts.
Net Receipts

On 1st Jan. 1890 the total length of the Sind Punjab and Delhi Railways

APPENDIX

	ACCOUNTS					Revised Estimate 1889-90	Budget Estimate 1890-91
	1884-85	1885-86	1886-87	1887-88	1888-89		
<i>ing expenses—continued</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>
Brought forward	2 317 849	3,693 610	3,563 396	3 429,673	3 612 143	3 771,400	3 834,000
	96,847	91 558	98 583	106 156	96 254	95 500	100 000
	7 213	6 678	6 711	6 192	8 541	7 600	8,000
Gya	29,825	27 179	27 898	24 613	23 786	24 600	24 500
Central		54 713	43 351	67,611	51 147	47 000	54,000
nd Rohilkhand					54 558	} 350 000	360,000
s Branch				69	80		
Midland			8 199	20 098	69,512	217 500	280 000
agar Ghazipur	2,727	2 436	2 461	2 245	2 195		
Pilibhit	1 385	6 113	7 675	6 766	6 592	7 500	7,500
w Sitapur Seramau			1 207	14 998	18 153	20 800	22 500
Western	600 255	845 651	1 316 886	1 633 529	1,742 526	1 830 000	1 830 000
ar Pathankot	17,535	24,171	—2,218				
Kashmir							
ndian							82 500
am Guntakal							10 000
Nellore Branch				9 154	—7 060	18 500	25 000
Kistna				8 519			
and Manmad*							
n Mahratta	33 183	81 302	125 596	222 138	298 965	312,500	355 000
			20,144	42 426	47 744	87 000	96 500
a Extension						5 800	6 500
ge	38 795						
TOTAL	4 145 614	4 833 411	5 219 889	5 594 187	6 059,556	6 795,000	7 046 000
Net Traffic receipts							
dian	2 481,190	2 821 318	2 985 440	2 940 635	2,781,173	2 820,300	2 840,300
na Malwa	627,423	767 785	788 956	} 791,142	933 409	915 000	912 500
ore Achnera	24,438	16 597	49 364				
	17,261	19 968	19,711	24,417	19 377	3 700	—14 500
	—465	—1 088	949	519	535		1 500
a Coal	20 219	13 226	15 115	9 993	27 119	25 000	16,000
Nagpur	55 759	5— 644	51 390	50,717	36 459	51 500	100 000
Imaria			738	—1,475			
Colliery	193	—7,041	—1,276	8 813	—2 541	3 000	8 000
	82 172	58 816	118,413	155 200	124 365	147 500	175 000
oo Mandalay					—644	34 000	50 000
	—342	—605	—1,465	—1,473	257		2 000
Companvgunj			—2,135	—2,496	—1 496	—1 400	—1,000
Eastern Bengal	266,084	156 951	210 384	} 477,292	580,484	640 000	640 000
Northern Bengal	64,597	84 886	121,227				
Launia Dhuria	3 696	1 962	3 314				
Dacca	1,852	—5,735	—702				
	28,125	36 468	61 338	74,350	74 600	124 500	125 000
	425	1 202	1 943	3 213	1,918	2 500	2 500
Gya	21,968	24,571	25 747	28,274	26,109	27 300	27 000
Central		—584	—8,776	7 927	21,24—	27 500	23 000
nd Rohilkhand					120,230	} 435 000	460 000
s Branch				106	620		
Midland			1 035	10,465	38 642	102,500	170,000
agar Ghazipur	1,946	2 214	2 277	2 588	2 409		
Pilibhit	—486	2 280	2 451	2,792	2 758	3,500	3 500
w Sitapur Seramau			449	3 307	7 275	10 600	15 000
Western	526,146	962 573	1 056 359	554 656	830,664	1,035,000	870,000
ar Pathankot	2,423	4,814	9 538	7 350	8,738	10,100	11 200
Kashmir							
ndian							50 000
am Guntakal							5 000
Nellore Branch				—4,309	—3 494	6,900	7 500
Kistna				—2,338			
and Manmad*	20 427	22 062	23 376	22,734	25 545	24,900	25 000
n Mahratta	61	21 516	56 721	104,285	100 841	102 500	130 000
			17 257	9 055	11,700	11 500	26 500
Extension	—38,795					1 700	2,500
ge							
TOTAL	4,206,317	5 056,800	5,609,138	5,277 739	5,767,864	6 564 600	6,681 300

* working of this line was transferred to the Great Indian Peninsula Railway from 1st January 1881 the Government of India only rec
 the Govt. of India only rec

APPENDIX

COMMERCIAL AND FINANCIAL STATISTICS

LE VIII—Gross receipts, working expenses and net earnings of Irrigation—N
Works, for five years ending 1888 89, with Revised Estimate for 188
and Budget Estimate for 1890-91

	ACTUALS					Revised Estimate 1889-90	Buc Estir 1890
	1884 85	1885 86	1886 87	1887 88	1888 89		
T RECEIPTS—	<i>Rx</i>	<i>Lx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx</i>	<i>R</i>
risa canals	14 358	20 735	17,961	22 304	24 351	26 500	28
idnapore canal	25 796	26 249	23 419	23 438	25 180	26,500	25
idgellee Tidal canal	4 351	5 245	5 440	4 186	5,517	4 100	6
one canals	86 247	106 204	91 843	60 395	84 389	87 300	86
anges canal	291,662	194 967	220,926	197 254	213 014	210 000	21
ower Ganges canal	169 434	135 688	105 666	106 614	123 382	136,000	136
gra canal	79 190	46 689	61,338	48 148	46 622	54,000	6
astern Jumna canal	79 374	61 034	69 864	70 305	71,154	71,100	68
etwa canal			2 070	3,057	7 313	8,000	
Western Jumna canal	160,237	82 635	83 898	135 366	90 170	108,500	110
henab canal				25	3 768	10,000	10
ari Doab canal	105 421	118 887	129 138	126 141	139 232	140,000	140
rhind canal	3 249	13 467	35 491	60,900	113,233	146 500	150
rat River canal		25	2 672	10 326	22,753	24 000	24
odavari Delta System	9 601	10 738	10 601	12 431	10 653	11 500	10
istna	3,300	3 522	3 791	4,394	4 669	4,550	
angam Anicut				86	42	40	
esert canal	2 865	2 158	3 735	3 697	7 037	5,088	
egari	3,456	3 131	4 544	2,549	5 097	3 992	
astern Nara Works	1 804	1 872	1 772	1,599	1 681	1 838	
utha canals	14 069	15 055	18 340	18 958	21 640	20 830	21
ira canal		24	274	768	1 020	2,670	2
ther projects	20 612	16 388	17 041	29 020	39 776	47,992	48
TOTAL	1 075 006	864 773	909 824	950 961	1 061 802	1 151 006	1 172
ON OF LAND REVENUE DUE							
IRRIGATION—							
anges canal	44 301	44 301	44 301	44 301	44 301	44,301	44
ower Ganges canal	20 783	20 783	20 783	20 783	20 959	20 959	20
astern Jumna	22 154	22,153	22 153	22 154	22 153	22 153	22
Western Jumna	5 832	5 833	5 832	5 140	5,275	5 500	5
ari Doab canal	27 557	34 250	60 497	37 526	40,400	40 000	40
odavari Delta System	160 678	173 695	178 140	183 853	195,020	199 215	202
istna	101 609	110 592	113 667	132 273	142,362	145 825	150
angam Anicut		3 900	5 824	8 041	8 541	11 305	14
esert canal	10 834	9 389	6 072	8 254	11 030	13 510	14
egari	20 386	23 651	19 377	19 391	25 223	28,514	28
astern Nara Works	17 880	19 039	22 753	28 020	34 586	37 763	41
utha canals		—345	—476	—468	—562		
ira canal			—6	—31	—44		
ther projects	33 804	95 296	98 552	93 318	120 828	100 319	105
TOTAL	465 818	562 607	597,469	602 555	671 041	669 364	688
REVENUE—							
risa canals	14 358	20 735	17 961	22 304	24 351	26 500	28
idnapore canal	25 796	26 249	23 419	23 438	25,180	26 500	25
idgellee Tidal canal	4 351	5 245	5 440	4 186	5,517	4 100	6
one canals	86 247	106 204	91,843	60 395	84 389	87,300	86
anges canal	335 963	239 268	265 227	241,455	257 315	254 301	259
ower Ganges canal	190 217	156 471	126 449	127 397	144 341	156 059	157
ira canal	79 190	46,689	61,338	48,148	46 622	54 000	61
astern Jumna canal	101 528	83 187	92 017	92 459	93,307	93 253	90
etwa canal			2 070	3,057	7 313	8,000	7
Western Jumna canal	166 069	88 468	89 730	140,506	95 445	114 000	121
henab canal				25	3 768	10,000	10
ari Doab canal	132 978	153 137	189 635	163 667	179 701	180 000	180
rhind canal	3 249	13 467	35 491	69 900	113 233	146 500	150
rat River canal		25	2,672	10 326	22 753	24,000	24
odavari Delta System	170 279	184 433	188,741	196 284	206 573	210,715	213
istna	104 909	114 114	117 458	136 667	147 031	150 375	155
angam Anicut		3 970	5,824	8 127	8 683	11 345	14
esert canal	13 699	11 547	9 807	11 051	18,067	18,598	18
egari	23 842	26 782	23,921	21 940	30 320	32,506	32
astern Nara Works	19 684	20 911	24 525	29 619	36 267	39 601	43
utha canals	13,752	14 710	17 864	18 490	21 078	20,830	21
ira canal		24	268	737	985	2,670	2

APPENDIX

COMMERCIAL AND FINANCIAL STATISTICS

VIII—Gross Receipts, working expenses and net earnings of Irrigation—Major Works, for five years ending 1888-89, with Revised Estimate for 1889-90 and Budget Estimate for 1890-91—concluded

	ACTUALS					Revised Estimate 1889-90	Budget Estimate 1890-91
	1884-85	1885-86	1886-87	1887-88	1888-89		
	Rx	Rx	Rx	Rx	Rx	Rx	Rx
EXPENSES—							
als	31 573	34 258	50,193	48 131	38 717	44 350	43,100
canal	22 317	20 985	22 637	24 007	20,035	21 000	21 600
Tidal canal	3 689	4 962	2 284	6 490	7 535	3 300	4,900
ls	60 396	55 237	58,146	71 731	75 522	75,000	72,300
nal	9- 609	86 026	85 535	88 300	91 931	84,779	92 538
nges canal	8- 154	81 327	79,186	86 397	96 850	94,805	85,420
l	26 565	26 313	28 337	24 478	24 113	26 699	24 903
umna canal	19 164	18 128	20 562	19 266	25 467	25 204	24,018
al		208	6 995	8,295	10 444	10 630	10,050
umna canal	44 177	47 834	48 869	55 527	47,536	45,300	53,500
nal				5 733	7 835	10 000	10 000
canal	47 289	52 014	55 781	49 665	56,561	58,100	58,500
nal	14 02-	21 276	23 071	34 537	53 647	60,000	60,000
r canal		372	5 243	8 375	6 745	10 400	10 000
Delta System	50 476	56 486	48 594	51 680	52,221	48 392	49,800
,	27 691	29 413	32 514	32 663	32 299	34 702	34 300
nicut		468	2 577	4 369	4 170	4 566	5,400
nal	3 149	2 848	4 075	4 041	2 718	3 181	2 890
	5 835	5 042	5 300	6 1 6	6 452	6 308	5 870
para Works	6 488	6 467	6 443	5 474	6 393	7 391	6 900
als	6 831	6 120	6 838	6 034	6 246	6 911	6 800
		1 256	1 822	1 673	1,716	2,551	4 250
ect	26 998	34 210	31 771	34,615	42 523	40 731	41,761
TOTAL	571 423	593,150	626 773	6,7 607	721 676	724 300	728,800
UE—							
als	-17 215	-13 523	-32 232	-25 827	-14 366	-17 850	-15 100
e canal	3 479	5 264	782	-569	5 145	5 500	3 400
Tidal canal	662	383	3 156	-2 304	-2 018	800	1,100
ls	25 851	51 0-7	33 697	-11,356	8 867	12,300	13,700
anal	243 354	153 242	179 692	153 255	165 384	169 522	167,403
nges canal	108 063	75 144	47 263	41 000	47 491	62 154	72 469
al	52 625	20 376	33,001	23 670	22 509	27 301	36 477
umna canal	8-,364	65 059	71 455	73 193	67 840	68,049	66 805
nal		-208	-4 925	-5 238	-3 131	-2 630	-2,570
Jumna canal	1-1 892	40,634	40 861	84 919	47,909	68 700	67,700
anal				-5 708	-4 067		
canal	55 68)	101,123	133 854	114 002	123 140	121,900	121,500
nal	-10 773	-7 809	12 420	35 363	59 586	86,500	90 000
r canal		-2,347	-2 571	1 951	14 008	13,600	14 000
Delta System	119 803	127 947	140,147	144,604	154 352	162,323	163,865
,	77 218	84 701	84 044	104 004	14 732	115,673	121 065
nicut		3 502	3 247	3 758	4 513	6,779	9 010
nal	10 550	8 609	5 732	7 910	15 349	15 417	15,500
	18 007	21 740	18 621	15 814	23 868	26,198	26,730
para Works	13 196	14 444	18 082	24 145	27 874	32 210	36 381
als	6 921	8 590	11,026	12 456	14 832	13 919	15 030
l		-1,332	-1,554	-936	-731	119	-1,080
jects	27 735	7 474	83 822	87 723	118 051	107,580	109 883
TOTAL	969 421	834,230	880 520	875 909	1 011 167	1,096,064	1,133,268

APPENDIX

Capital Account of Guaranteed and Subsidized Railways

TABLE IX.—Abstract of Budget Estimates of Capital transactions of Guaranteed and Subsidized Railways for 1889-90 and 1890-91

RAILWAYS		AMOUNT IN RUPEES			AMOUNT OF EXCHANGE			AMOUNT IN POUNDS STERLING	
		1889-90.		Budget, 1890-91	1889-90		Budget 1890-91	1889-90	
		Budget	Revised		Budget	Revised		Budget	Revised
GUARANTEED RAILWAYS		R	R	R	R	R	R	£	£
RECEIPTS									
Grants		22 00 000	23 75 000	23 00 000	1 83 000	1 98 000	1 92 000	201 700	217 700
North Indian		18 50 000	21 25 000	16 50 000	77 000	89 000	69 000	177 300	203 600
Nagpur Baroda and Central India		23 50 000	25 50 000	24 00 000	1 96 000	2 12 000	2 00 000	215 400	233 800
East Indian Peninsula		70 00 000	68 00 000	70 00 000	5 83 000	5 67 000	5 83 000	641 700	623 300
TOTAL		1 34 00 000	1 38 50 000	1 31 50 000	10 39 000	10 66 000	10 44 000	1 236 100	1 278 400
ADVANCES									
Grants		20 00 000	19 50 000	19 50 000	1 67 000	1 63 000	1 63 000	183 300	178 700
North Indian		11 50 000	11 50 000	9 50 000	48 000	48 000	40 000	110 200	110 200
Nagpur Baroda and Central India		15 50 000	13 00 000	14 75 000	1 29 000	1 08 000	1 23 000	142 100	119 200
East Indian Peninsula		49 00 000	38 50 000	50 00 000	4 08 000	3 21 000	4 17 000	449 200	352 900
TOTAL		96 00 000	82 50 000	93 75 000	7 52 000	6 40 000	7 43 000	884 800	761 000
NET RECEIPTS									
Grants		2 00 000	4 25 000	3 50 000	16 000	35 000	29 000	18 400	39 000
North Indian		7 00 000	9 75 000	6 00 000	29 000	41 000	29 000	6 100	93 400
Nagpur Baroda and Central India		8 00 000	12 50 000	9 25 000	67 000	1 04 000	77 000	73 300	114 600
East Indian Peninsula		21 00 000	20 50 000	20 00 000	1 75 000	2 46 000	1 66 000	192 500	270 400
TOTAL		38 00 000	56 00 000	39 75 000	2 87 000	4 26 000	2 01 000	351 300	517 400
SUBSIDIZED RAILWAYS									
RECEIPTS									
In connection with remittances to India	Southern Mahratta				85 000	1 71 000	93 000	—8 500	—17 300
	Mysore				5 000	750	12 000	—500	—75
	Indian Midland				9 78 000	3 34 000	3 80 000	—97 800	—33 400
	Bengal Central					1 400	900		—140
	Bengal Nagpur				5 71 000	4 82 000	8 98 000	—57 100	—48 200
	Rohilkhand Kumaon					1 400			—140
TOTAL				*	16 39 000	9 92 550	13 83 900	—163 900	—90 255
WITHDRAWALS									
Southern Mahratta, including Belgaum and Kistna		21 62 000	19 12 000	13 31 000	3 60 000	3 18 670	2 21 830	180 200	159 333
Mysore		9 00 000	12 60 000	6 23 000	2 25 000	3 15 000	1 55 750	67 500	94 500
Indian Midland		40 47 000	38 92 000	20 17 000	8 09 400	7 78 400	4 03 400	323 760	311 360
Bengal Central		2 03 000	2 45 000	3 50 000	58 000	70 000	1 00 000	14 500	1 500
Bengal Nagpur		1 06 98 000	1 05 86 000	92 65 000	24 70 000	24 43 000	21 38 000	822 800	814 300
Rohilkhand Kumaon			1 00 000	8 50 000		30 000	2 55 000		7 000
TOTAL		1 80 10 000	1 79 95 000	1 44 36 000	39 22 400	39 55 070	32 73 980	1 408 760	1 403 993
Net Withdrawals		1 80 10 000	1 79 95 000	1 44 36 000	22 83 400	29 62 520	18 90 080	1 572 660	1 503 248
GUARANTEED AND SUBSIDIZED RAILWAYS									
Net Withdrawals		1 42 10 000	1 23 95 000	1 04 61 000	19 96 400	25 36 520	15 89 080	1 221 360	985 848

GOVERNMENT OF INDIA
REVENUE AND AGRICULTURAL DEPARTMENT

Weather Review of India for the week ending at 8 a m on
Monday March 3rd, 1890

Feebly unsettled conditions have prevailed over a large part of the Indian region during the week under review. The high pressure area in the north west, which is characteristic of the cold season in India, has been, during part of this week, much less pronounced than in previous weeks. Hence barometric gradients and air movements have been slight, while the power of the sun has increased considerably. In consequence conditions have been favourable to the production and development of small local depressions which have resulted in thunder or dust storms and slight rainfall. There has been no serious storm during the week, but a depression which appeared over Guzerat on the 3rd though slight in itself, produced, owing to the high pressures which temporarily prevailed in the Punjab, steep gradients for easterly winds in North Western India, and the weather in that region became very unsettled.

The chart of the 25th exhibited a somewhat complicated distribution of pressure. Relatively high readings were reported from the north west of the Punjab, the Upper Assam Valley and the south of the Peninsula, while low readings were shown over the west of the North Western Provinces and the north of Bengal. Irregular cyclonic movements of the wind prevailed in the neighbourhood of the two depressions, and a northerly current was shown over Sind, Guzerat, and the Bay area, but in other parts of the Indian region the directions were variable. There was a good deal of cloud, except in Rajputana, the Peninsula, and parts of Bengal and the weather was somewhat unsettled over Northern and Central India. On the 26th the only change of importance was the enlargement of the Bengal depression by the advance eastward of the depression from the North Western Provinces. The general wind circulation was the same as that on the previous day. The weather in the northern and central parts of the country remained somewhat unsettled. The chart of the 27th showed that the Bengal depression was filling up, that the barometer had risen in the north west, and that the general distribution was such as is characteristic of the cold season. The weather was fine. On the 28th conditions were practically unaltered, and on March 1st the only important feature in the changes was a rapid barometric fall in the Punjab. During this day (the 1st) there was probably a fall of snow and rain over the mountains to the west and north west of the Punjab, as the next morning's observations showed a brisk fall of temperature and rise of pressure in north west of the Punjab. At Colombo, the wind had shifted to east, but these were the only important alterations. On the 3rd the barometer was still rising in the Punjab, but it had fallen in Guzerat and Kattiawar, where a well marked depression had appeared. There was a general indraught of wind towards this depression from surrounding regions. The easterly wind noticed at Colombo on the 2nd had extended over the south of the Peninsula.

Temperature—Though less high than in the preceding week, has been generally above the average. The warmest day, relatively to the average, was the 25th, the coolest the 28th. In Burma, the Punjab and Bombay on every

day of the week the mean temperature was more or less excessive, and in Bengal, the Central Provinces, Guzerat, Central India, Sind, and Rajputana, there was only one day on which the weather was cooler than usual. In the other Provinces the days of excessive and of deficient temperature were nearly equal. On the hills the variations from the normal have been comparatively slight.

The following table shows the variations of the mean temperature of the present and of the past week from the normal, according to Provinces —

PROVINCE	Difference of mean temperature of last week from normal	Difference of mean temperature of present week from normal
Burma	+17	+13
Bengal	+33	+12
North Western Provinces	+29	+14
Punjab	+13	+18
Bombay	+21	+11
Central Provinces	+27	+15
Guzerat and Central India	+36	+18
Sind and Rajputana	+36	+20
Madras	+09	—01

- These figures show that except in the Punjab, the weather relatively to the average has been considerably cooler during the week under review than during the preceding week. At Sholapur on the 1st the maximum temperature exceeded 100 (100° 7).

Rain — The area of rainfall this week is much larger than that recorded during many weeks past. At twenty-seven out of the fifty one rainfall divisions rain has been recorded. The amounts are not large, the average rainfall of the division only exceeding $\frac{1}{2}$ inch in four cases and being below $\frac{1}{10}$ of an inch in sixteen cases, but it is nevertheless a substantial improvement on the records of many weeks past. The regions in which the rainfall was heaviest are the south west of the Peninsula and the Tenasserim division of Burma, while the regions without rainfall include the following divisions, *viz*, — Central and Upper Burma and Arakan, Central and North Bengal, North Western Provinces, West, and the Punjab, South and Central, all the divisions in the west, centre and east of the Peninsula, the west of the Central Provinces, the west of Rajputana, and the whole of Sind, Guzerat and Kattiawar. The rainfall in all parts of the Indian region was scattered throughout the week. The maximum falls exhibit very few amounts calling for notice. The following were the largest amounts — Tavoy $1\frac{3}{4}$ inches, Ghazipur (North-Western Provinces) $2\frac{3}{4}$ inches, Bansdeh (Ballia, North Western Provinces) $1\frac{1}{2}$ inches, Badagara (Calicut) $4\frac{1}{4}$ inches, Cunoor (Nilgiris) 8 inches, Bilaspur (Central Provinces) 6 inches, and Ambassamudram (Tinnevely) $2\frac{3}{4}$ inches.

The state of the seasonal fall as shown by the concluding column of the following table has been very little modified by the slight falls here recorded.

PROVINCE	DIVISION	RAINFALL DATA FOR WEEK ENDING 3RD MARCH 1890			RAINFALL DATA FROM OCTOBER 15TH TO 3RD MARCH 1890		
		Average actual rainfall of Division	Average normal rainfall of Division	Excess or defect in inches	Average actual rainfall of season to date	Average normal rainfall October 15th to 3rd March	Excess or defect of (seasonal) rainfall expressed as a per centage
		Inches	Inches	Inches	Inches	Inches	Per cent
BURMA	Tenasserim	0 61	0	+0 61	20 31	5 33	+281
	Lower Burma	0 05	0 05	0	8 43	6 35	+33
	Central do	0	0	0	7 06	4 25	+66
	Upper do	0	?	?	3 80	?	?
	Arakan	0	0 07	-0 07	7 59	5 89	+29
BENGAL AND ASSAM	Eastern Bengal	0 13	0 10	-0 06	8 36	5 77	+45
	Assam (Surma)	0 01	0 37	-0 86	5 78	6 17	-6
	Do (Brahmaputra)	0 11	0 29	-0 18	3 41	5 07	-33
	Deltaic Bengal	0 08	0 24	-0 16	10 38	4 81	+116
	Central do	0	0 10	-0 10	3 74	3 79	-1
	North do	0	0 05	-0 05	1 26	3 57	-65
	Orissa	0 14	0 13	+0 01	15 61	7 18	+117
	Chutia Nagpur	0 06	0 08	-0 02	3 06	3 44	-11
	Behar (South)	0 10	0 01	+0 09	0 65	2 80	-77
	Do (North)	0 01	0 01	0	0 62	2 50	-75
NORTH WESTERN PROVINCES AND ODDH	North Western Provinces (East)	0 14	0 08	+0 06	1 37	2 28	-40
	Oudh (South)	0 03	0 05	-0 02	0 07	1 06	-90
	Do (North)	0 01	0 13	-0 12	0 13	1 93	-93
	North Western Provinces (Central)	0 05	0 16	-0 01	0 06	1 57	-96
	North Western Provinces (West)	0	0 12	-0 12	0 08	1 51	-95
	North Western Provinces (Sub montane)	0 08	0 18	-0 10	0 56	2 98	-81
PUNJAB	Punjab (South)	0	0 29	-0 29	0 23	1 93	-88
	Do (Central)	0	0 18	-0 18	0 37	2 29	-84
	Do (Submontane)	0 01	0 26	-0 25	0 62	3 07	-84
	Do (Hill Districts)	0 10	0 09	-0 89	3 30	9 89	-67
	Do (North West)	0 07	0 31	-0 32	0 95	5 39	-82
	Do (West)	0 03	0 10	-0 13	0 27	1 64	-84
BOMBAY AND MALA BAR COAST DIS- TRICTS (MADRAS)	Malabar	0 69	0 03	+0 64	13 32	12 24	+9
	Madras (South Central)	0 88	0 02	+0 86	8 20	10 19	-46
	Coorg	0 01	0 03	-0 04	1 79	9 25	+38
	Mysore	0	0 3	-0 03	3 07	4 72	-36
	Konkan	0	0 02	-0 02	4 90	2 38	+106
	Bombay—Deccan	0	0 03	-0 03	5 10	3 88	+31
	Hyderabad (North)	0	0 03	-0 03	1 26	3 46	-64
CENTRAL PROVIN- CES AND BERAR	Khandish	0	0 03	-0 03	1 26	3 46	-64
	Berar	0	0 04	-0 04	3 14	3 33	-6
	Central Provinces (West)	0	0 05	-0 05	2 06	2 29	+29
	Do (Central)	0 09	0 11	-0 0	1 8	2 51	-27
	Do (East)	0 34	0 02	+0 32	2 31	2 24	+3
BOMBAY (NORTH)	Guzerat	0	0 03	-0 03	0 02	0 68	-97
	Kattiawar	0	0 01	-0 01	0	0 43	-100
	Sind	0	0 05	-0 05	0 03	0 79	-96
RAJPUTANA AND CENTRAL INDIA	Central India (East)	0	0 06	-0 06	0 14	1 63	-91
	Rajputana (East) Central	0 02	0 13	-0 01	0 12	0 92	-98
	India (West)	0	0 09	-0 09	0	0 71	-100
MADRAS	Rajputana (West)	0	0 09	-0 09	0	0 71	-100
	East Coast (North)	0	0 07	-0 07	12 85	9 59	+34
	Do (South)	0	?	?	9 45	?	?
	Hyderabad (South)	0	0 02	-0 02	2 71	2 49	+9
	Madras (Central)	0	0 02	-0 02	5 07	4 74	+7
	East Coast (Central)	0	0 02	-0 02	10 77	1 48	-30
	Do (South)	0 01	0 10	-0 09	11 05	18 01	-36
	Madras (South)	0 90	0 14	+0 76	6 35	14 87	-57

W L DALLAS,

SIMLA, the 6th March 1890

*Assistant Meteorological Reporter to the
Government of India*

E C BUCK,

Secretary to the Government of India

GOVERNMENT OF INDIA
REVENUE AND AGRICULTURAL DEPARTMENT

**Weather Review of India for the week ending at 8 a m on
Monday, March 10th, 1890**

From a consideration of the weather reports of the past week, it appears that we have now entered on the period known as the spring storm rainfall of India. This period has set in somewhat earlier than usual—an effect due probably to the high temperatures and low pressures which, during the past two months, have resulted from the absence of the normal winter rainfall. This storm rainfall, to which all parts of India except perhaps the west of the Peninsula are liable, originates in all probability in the increasing effect of the ascending sun on the land surface of India. This effect causes, more particularly during the day, a large flow of moist air from the sea to the land areas, and the great contrasts of humidity which exist between the land and sea generated currents of air occasion small local storms during which the vapour of the damper current is precipitated with considerable electrical disturbance.

During the week under review these causes have been operative over the greater part of India and though the rainfall has been light the area over which rain has fallen is larger than that shown in any previous week since the monsoon rains of last year. Only in Burma the west coast of the Peninsula and the normally dry provinces of Guzerat, Kathiawar and Sind has there been no rain and at a great number of the rainfall divisions the average amount of rain received has exceeded the normal of the week.

The chart of the 4th showed that a shallow depression which had appeared over Sind on the 3rd had advanced eastward and covered the North Konkan, Khandeish and a large part of the Central Provinces, while the highest readings were reported from the submontane parts of the North Western Provinces, hence feeble gradients for easterly winds prevailed over Northern India and rain was falling all over the region intervening between the areas of high and low pressures. A shallow depression also existed to the south of the Peninsula and the weather was unsettled at the more southern stations. Fresh winds prevailed in several parts of the Indian region, but the directions were variable. On the 5th the depression, now very slight, lay near Allahabad and the weather was rainy and unsettled over the whole of the Gangetic plain and the Punjab. The fall of snow on the hills had apparently resulted in a strong outset of heavy cool air from the Himalayas, so that northerly winds and a rising barometer prevailed along the line of the hills. In the south the weather was unaltered. On the 6th the normal cold weather distribution, *vis*, high pressures over North Western and Central India and low pressures over the Peninsula, the Bay and Bengal, was established and the weather had become much finer. On the following day, the 7th, a similar distribution existed and the weather was fine all over Northern India. A slight depression had formed over the Peninsula and slight rain was falling in the east and south. Pressure was, however, giving way briskly in the north west. On the 8th, under the influence of the fall noticed on the preceding day, the high pressure area had deserted North Western India, and advanced south eastward to Central India and the North Western Provinces, while the small depression over the Peninsula had advanced northward to Berar, and rain had fallen over the Central Provinces. On the 9th a moderate depression was shown over Sind and gradients between Sind and the north west of the Punjab were rather steep. In other parts of the Indian region pressure was uniform with numerous very slight local depressions, and very variable winds. The chart of the 10th showed that the depression from Sind had advanced south eastward to Guzerat, Kathiawar and the North Konkan, but that there was very little other change.

Temperature—A cold period set in over India early in the week and lasted till its close. It commenced in Sind and Rajputana on the 4th, but was not

felt in the other provinces until the 5th. The cold was most severe on the 6th, after which the intensity decreased until the 8th, when it again increased, and the 10th was almost as cold as the 6th. In Madras, the variations were to a certain extent the reverse of those existing in other parts of India, the weather at the close of the week being warmer than the normal.

The following table shows the variations of the mean temperature of the present and of the past weeks from the normal average according to Provinces —

PROVINCES.	Difference of mean temperature of last week from normal	Difference of mean temperature of present week from normal
Burma	+1.3	—0.2
Bengal	+1.2	—1.7
North Western Provinces	+1.4	—1.4
Punjab	+1.8	—2.5
Bombay	+1.1	—0.3
Central Provinces	+1.5	—2.2
Guzerat and Central India	+1.8	—0.2
Sind and Rajputana	+2.0	—0.2
Madras	—0.1	+0.1

• This table shows that compared with the normal the mean temperature in all provinces except Madras, where, as previously stated, the variations are frequently the reverse of those existing in other parts of India, has fallen quickly since the preceding week and that the temperature has been low for the season. The greatest relative fall has been in the Punjab and exceeds 4°. The maximum temperature on no occasion exceeded 100° during the week under review.

Rain—Fell in some parts of India on each day of the week under review. It is reported from forty out of the fifty-two rainfall districts into which India is divided, the heaviest average fall being in Malabar. There was no rain over Burma or in the Konkan, the Bombay Deccan, Guzerat, Kathiawar, Sind or the Jeypore district of North Madras, but in all these divisions the rainfall expected is either nil or exceedingly slight. The rainfall was in excess of the normal in one or two divisions in Bengal, in several divisions in the North Western Provinces, in the submontane division of the Punjab, all over the south of the Peninsula and at all the Central India, Rajputana and Central Provinces divisions. Elsewhere it was defective, but generally by small amounts. The maximum falls exhibited large variations. In Bengal and Assam the only large fall reported was 3 inches at Sudiya in Lakhimpur. In the North Western Provinces the maximum falls were generally about $\frac{1}{2}$ inch, but Dora, in the Allahabad District received 3 inches, and Muskara (Hamirpur) 1 inch. In the southern parts of the Punjab the maxima were also generally about $\frac{1}{2}$ inch, but in the submontane and north western divisions they generally exceeded 1 inch and in Pipli in Umballa the fall equalled $1\frac{1}{2}$ inch. In the south of the Peninsula the falls were larger. Palghat (Calicut) received 4 inches, Cotlayam (Travancore) 3 inches, Salyanigar (Coimbatore) $4\frac{1}{2}$ inches, Kataga (Nilgiris) 3 inches. In the central parts of the country the maxima were relatively small, seldom exceeding 1 inch, and in Rajputana and Central India they were even smaller.

The final column of the concluding table shows that in Chota Nagpur and several divisions of the North Western Provinces, the Punjab, and Central India there has been a considerable improvement in the seasonal rainfall.

PROVINCE	DIVISION	RAINFALL DATA FOR WEEK ENDING 10TH MARCH 1890			RAINFALL DATA FROM OCTOBER 15TH TO 10TH MARCH 1890		
		Average actual rainfall of Division	Average normal rainfall of Division	Excess or defect in inches	Average actual rainfall of season to date	Average normal rainfall October 15th to March 10th	Excess or defect of (seasonal) rainfall expressed as a per centage
		Inches	Inches	Inches	Inches	Inches	Per cent.
BURMA	Tenasserim	0	0 05	-0 05	20 31	5 38	+278
	Lower Burma	0	0	0	8 43	6 35	+33
	Central do	0	0	0	7 06	4 25	+66
	Upper do	0	?	?	3 80	?	?
	Arakan	0	0 06	-0 06	7 39	5 95	+28
BENGAL AND ASSAM	Eastern Bengal	0 03	0 77	-0 74	8 39	6 55	+28
	Assam (Surma)	0 02	0 87	-0 85	5 80	7 04	-18
	Do (Brahmaputra)	0 42	0 27	+0 15	3 83	5 34	-28
	Deltaic Bengal	0 23	0 48	-0 25	10 61	5 29	+101
	Central do	0 31	0 22	+0 09	4 06	4 01	+1
	North do	0 01	0 18	-0 17	1 27	3 75	-66
	Orissa	0 16	0 23	-0 07	15 77	7 41	+113
	Chutia Nagpur	0 70	0 27	+0 43	3 18	3 71	+2
	Behar (South)	0 10	0 13	-0 03	0 75	2 93	-74
	Do (North)	0 08	0 15	-0 07	0 70	2 05	-74
NORTH WESTERN PROVINCES AND ODDH	North Western Provinces (East)	0 38	0 19	+0 19	1 75	2 48	-29
	Oudh (South)	0 17	0 12	+0 05	0 24	1 77	-86
	Do (North)	0 10	0 17	-0 07	0 23	2 10	-89
	North Western Provinces (Central)	0 21	0 07	+0 14	0 27	1 64	-84
	North Western Provinces (West)	0 13	0 09	+0 04	0 21	1 59	-87
	North Western Provinces (Sub montane)	0 13	0 31	-0 18	0 69	3 29	-79
PUNJAB	Punjab (South)	0 22	0 25	-0 03	0 44	2 17	-80
	Do (Central)	0 25	0 5	0	0 62	2 54	-76
	Do (Sub montane)	0 53	0 41	+0 12	1 15	4 39	-74
	Do (Hill Districts)	1 03	1 12	-0 09	4 33	11 01	-61
	Do (North West)	0 43	0 65	-0 22	1 38	6 04	-77
	Do (West)	0 11	0 21	-0 10	0 37	1 85	-80
BOMBAY AND MALA BAR COAST DIS TRICTS (MADRAS)	Malabar	1 28	0 13	+1 15	14 60	12 37	+18
	Madras (South Central)	0 90	0 07	+0 83	9 10	12 03	-29
	Coorg	1 09	0 11	+0 98	13 88	9 6	+48
	Mysore	0 60	0 04	+0 56	3 62	4 76	-24
	Konkan	0	0	0	4 90	2 38	+106
	Bombay-Decran	0	0 02	-0 02	5 11	3 90	+31
	Hyderabad (North)	0 01	0 03	-0 02	1 27	3 49	-64
CENTRAL PROVIN CES AND BERAR	Khandeish	0 07	0 02	+0 05	3 21	3 35	-4
	Berar	0 21	0 02	+0 19	3 17	2 31	+37
	Central Provinces (West)	0 36	0 06	+0 30	2 18	2 57	-15
	Do (Central)	0 45	0 26	+0 19	2 76	2 50	+10
BOMBAY (NORTH)	Do (East)	0	0	0	0 02	0 68	-97
	Guzerat	0	0 01	-0 01	0	0 44	-100
	Kathiawar	0	0 14	-0 14	0 03	0 92	-97
RAJPUTANA AND CENTRAL INDIA	Sind	0	0	0	0 02	0 68	-97
	Central India (East)	0 16	0 0	+0 14	0 30	1 65	-82
	Rajputana (East) Central	0 06	0 05	+0 01	0 09	0 97	-91
MADRAS	India (West)	0 02	0 01	+0 01	0 02	0 72	-97
	Rajputana (West)	0 07	0 15	-0 08	12 91	9 74	+33
	East Coast (North)	0	?	?	9 45	?	?
	Do (North) (a)	0 02	0 08	-0 06	2 72	2 57	+6
	Hyderabad (South)	0 10	0 09	+0 01	5 16	4 83	+7
	Madras (Central)	0 21	0 06	+0 15	10 98	15 54	-29
	East Coast (Central)	0 08	0 09	-0 01	1 02	18 70	-36
	Do (South)	0 58	0 16	+0 42	6 92	15 03	-54
	Madras (South)						

SIMLA, 10th March 1890

W L DALLAS,
Assistant Meteorological Reporter to the
Government of India

E C BUCK,
Secretary to the Government of India

GOVERNMENT OF INDIA
REVENUE AND AGRICULTURAL DEPARTMENT

Weekly Report on the State of the Season and Prospects of the Crops

Madras — *For week ending 8th March* — No rain in Godavari, Cuddapah, Kurnool Madras and Chingleput moderate in Tinnevely Nilgiris and Malabar, and slight elsewhere Crops generally good but withered in parts of Nellore Chingleput, South Arcot, Tanjore, Tinnevely and Coimbatore Paddy blighted in parts of North Arcot Prices generally steady Prospects fair

For week ending 15th March — No rain in Bellary, Anantapur, Madras, Chingleput, South Arcot, Tanjore Trichinopoly and South Canara, slight elsewhere Crops generally good but withering in parts of Nellore, Chingleput, South Arcot Tanjore, Trichinopoly, Coimbatore and Tinnevely crops blighted in parts of North Arcot Outturn of paddy and dry grains below average in many districts Prices generally rising Prospects fair

Bombay — *For week ending 19th March* — Slight rain in two talukas of Sind Crops damaged by locusts in Shikarpur poor in Nasik and below average in Sitara *Jowar* in Ahmednagar withered and cotton in Dharwar blighted Prospects otherwise satisfactory

Bengal — *For week ending 18th March* — Rainfall more important than for some weeks past, being rather general in South West and East Bengal Orissa, and Chota Nagpore Cultivation for early crops proceeding but in North Bengal rain much wanted *Boro* or spring rice doing well *Rabi* crops being gathered with generally fair results Sugarcane harvest nearly over, and new cuttings being planted out Opium collection satisfactory, but in Mozufferpore and Sarun it has suffered from high wind and cloudy weather In Hajipore Sub-agency outturn of opium will be below the average In Chota Nagpore rain has done some damage to the *mohwa* crop Price of rice remains steady and high Nothing further to report regarding Balasore

North-Western Provinces and Oudh — *For week ending 19th March* — Weather warmer and occasionally cloudy, but no rain The *rabi* on dry lands in Kumaon is nearly withered elsewhere harvesting is in progress, and opium collection has begun in Pilibharth the flow of juice is reported to be poor summer crops are being irrigated and cane and indigo being sown Grain is scarce in Kumaon and prices high, but elsewhere markets are fairly supplied, though prices are still unsteady

Punjab — *For week ending 19th March* — Slight rain has fallen in parts of Ferozepore and Rawalpindi Prices rising in Hissar, Multan Rawalpindi Dera Ismail Khan and Peshawar, stationary elsewhere Sowings of extra *rabi* in progress in Lahore Ploughings and sowings of *kharij* commenced in Jullundur, Multan and Lahore Crops are said to be average in irrigated tracts and in different elsewhere Outturn is expected below average More rain urgently needed throughout the Province Fodder is reported scarce in Hissar, Delhi, Jullundur, Lahore and parts of Multan and Rawalpindi Poppy sowings completed in Amritsar

Central Provinces — *For week ending 19th March* — Weather cloudy in southern and eastern districts with some heavy showers in Sambalpur Hail has caused some damage in Saugor, Seoni and Raipur but the prospects of the *rabi* crops continue generally favourable Prices steady

Burma — *For week ending 15th March* — Slight rain fell in Akyab in Lower Burma, and rain fell in ten districts in Upper Burma The crop prospect is on the whole good In Lower Burma there is a rise in the price of paddy in Akyab and Thayetmyo, elsewhere no fluctuations are shown In Upper Burma there is a fall in the price in Pokokku, elsewhere no changes

Assam — *For week ending 19th March* — Weather seasonable Rainfall almost general Sowing of early rice commenced Pressing of sugarcane and gathering of mustard still continue Plucking of tea leaves begun in some gardens

Mysore and Coorg — *For week ending 12th March* — Some rain in the civil and military station and in parts of Bangalore and Hassan districts Crops and prospects good Outturn of harvests favourable Prices slightly risen in Tumkur and fallen in Mysore district

For week ending 19th March — Standing crops in good condition in Mysore Rain required in Kolar Prospects favourable Harvesting continues Prices slightly fallen in Shimoga

No rain in Coorg Coffee blossoms out

Berar and Hyderabad — *For week ending 12th March* — No rain at Hyderabad Weeding of *tabi* crops and reaping of *rabi* crops continue Prices stationary

For week ending 19th March — In Berar the weather is warm and cloudy Threshing of *rabi* in progress Land under preparation for next season Fodder sufficient except in Ellichpur and Dariapur taluks Prices stationary

Central India — *For week ending 19th March* — No rain fell during week Crops and opium in Baghelkhand reported damaged by frost and rain No other change of importance since last week

Rajputana — *For week ending 19th March* — Drops of rain in Marwar and Jeypore Agricultural operations satisfactory except in Kerowli Standing crops good, slight damage by recent rain in parts of Kotah, Jeypore and Bhurt pore Agricultural stock good Pasturage or fodder sufficient except in Marwar and Dholepore Prices rising in Kerowli and Ulwar, steady elsewhere

Nepal — *For week ending 13th March* — No rain Weather is beginning to be warm Prospects fair

E C BUCK,

Secretary to the Government of India

GOVERNMENT OF INDIA REVENUE AND AGRICULTURAL DEPARTMENT

SCHEME FOR GIVING IMPERIAL PROTECTION TO PATENTS DESIGNS AND TRADE MARKS IN THE UNITED KINGDOM INDIA AND THE COLONIES

CIRCULAR No $\frac{532}{72-2}$ P

Extract from the Proceedings of the Government of India, Revenue and Agricultural Department (Patents), dated Calcutta, the 13th March 1890

PATENTS

The following Despatch from Her Majesty's Secretary of State for India relative to a proposed scheme for giving Imperial protection to Patents, Designs, and Trade marks in the United Kingdom, India, and the Colonies, is published for general information —

No 10 (Statistics) dated India Office, London the 23rd January 1890

From—The RIGHT HON BLE VISCOUNT CROSS, G C B, Her Majesty's Secretary of State for India,

To—The Government of India

I forward, for the consideration of Your Excellency's Government, a copy of a memorial from the Associated Chambers of Commerce, and of the reply which I have caused to

be sent thereto upon the subject of a scheme for giving Imperial protection to patents, designs, and trade marks in the United Kingdom, India and the Colonies

2 The patent business of India has increased very little since 1859 the latest return received from your Government shows 30 patents filed in the year 1860 and only 217 in 1886, while the same return shows no design registered under Act XIII of 1872 In the United Kingdom there were 9,226 patents sealed, 26,165 designs registered and 5,520 trade marks registered for the year 1887 If a practicable scheme is suggested for realizing the objects supported by the Associated Chambers, and if such scheme should be accepted by Great Britain and the Colonies, then it might be for the advantage of India to come under such a scheme provided that no share in the patents charges of other countries fell upon India, and provided that no increase in expense was caused to inventors or designers seeking protection in India only

3 I shall keep your Government informed if anything further comes of the suggestions now put forward by the Associated Chambers Meanwhile I suggest that Your Excellency should take steps for ascertaining the views of commercial bodies in India, and of other persons who may be interested upon the matter And I shall be glad to learn here after what views your Government may form of the probable advantages disadvantages, and difficulties of the scheme which has been put forward

To—The RIGHT HONBLE VISCOUNT CROSS G C B, Her Majesty's Secretary of State for India

The humble memorial of the Associated Chambers of Commerce of the United Kingdom

SHEWETH—

1 That much inconvenience is at the present time caused to traders having interests in patents, designs and trade marks by the necessity which exists for separate grants and registrations of such patents designs and trade marks in the United Kingdom and in the various colonies and dependencies of the Empire

2 That in many instances especially with regard to trade marks, conditions are laid down in the colonies which preclude the attainment by traders there of the privileges which in respect of the same premises, they have been able to obtain in the United Kingdom

3 That a desire exists in the colonies for a scheme of Imperial protection of patents designs and trade marks upon application made in the applicant's place of origin and that such desire was pointedly expressed at the Colonial Conference held at the Foreign Office in 1887 by the representatives of the colonies

4 That the Association are fully aware of the practical difficulties which stand in the way of the realisation of a scheme of Imperial protection for patents designs and trade marks but they believe that these difficulties in no way affect the principle of such a scheme but relate only to its details and are, moreover, such as by mutual concessions between the colonies and the mother country may be readily removed

5 That any difficulties which at present exist to the realisation of a scheme of Imperial protection of patents designs, and trade marks must of necessity be increased by lapse of time, inasmuch as interests adverse to those of existing patentees and owners of registered designs and trade marks may grow up in the various colonies and dependencies of the Empire until they in themselves create a formidable obstacle to the realization of the project, the subject of this memorial, and for this reason it is the opinion of the Associated Chambers of Commerce that it is a matter of great regret that no steps have been taken in this direction since the subject was mooted at the Colonial Conference in 1887 and it appears to the Association that the matter is one of urgency which should be taken in hand without any further delay

6 And lastly, the Association is of opinion that the realization of a scheme of this description whereby the mother country and her colonies and dependencies will be welded together for a practical purpose, namely the protection of their common interests in industrial property of great value and importance would be if only a partial, yet at the same time a most practical realization of the general aspirations of men of all parties in the Empire in the direction of Imperial Federation

Given under the common seal of this Association the first day of January 1890

No R & S 9, dated India Office the 23rd January, 1890

From—SIR HORACE WALPOLE, Under Secretary of State for India,

To—The President of the Associated Chambers of Commerce

I am directed by the Secretary of State for India in Council to acknowledge the receipt of a memorial in which the Associated Chambers of Commerce of the United Kingdom

remark upon the inconvenience caused by the existence of different Patent and Designs laws in India and other parts of the British Empire, and urge the adoption of some scheme whereby Imperial protection, over the whole of Great Britain and the Colonial and Indian possessions of Her Majesty, might be given to patents, designs and trade-marks

In reply, I am directed to say that your representation will be forwarded for the consideration of the Government of India

ORDER—Ordered, that the foregoing despatch, with enclosures, be published in the Supplement to the *Gazette of India* for general information, and that copies be forwarded to the Governments of Madras, Bombay, Bengal, and the North Western Provinces and Oudh, and the Chief Commissioner of Burma, with the request that the views of the Chambers of Commerce and other persons interested in the matter may be obtained and communicated to the Government of India

(True Extract)

E BUCK,

Secretary to the Government of India

GOVERNMENT OF INDIA
HOME DEPARTMENT

OFFICES TO WHICH THE RULES REGULATING APPOINTMENTS TO THE SECRETARIAT CLERICAL SERVICE OF THE GOVERNMENT OF INDIA APPLY

No $\frac{12R}{708/28}$

*Extract from the Proceedings of the Government of India in the Home Department (Public),—
under date Calcutta, the 19th March 1890*

—**READ**—

Home Department Resolution No 22—1368 82, dated the 5th August 1889

RESOLUTION

In paragraph 18 of Home Department Resolution No 1817, dated 3rd July 1888, enumerating the offices to which the rules regulating appointments to the Secretariat Clerical Service of the Government of India apply, the Governor General in Council is pleased to direct that for the words "The Consulting Engineers for Railways" shall be substituted the words "Consulting Engineer to the Government of India for Railways, Calcutta"

ORDER—Ordered that a copy of this Resolution be forwarded to all Departments of the Government of India, to the Heads of Offices under the Home Department, and to the Governments of Bengal, North Western Provinces and Oudh and the Punjab, and the Chief Commissioner, Central Provinces, in continuation of endorsement No 22—1368 1382, dated 5th August 1889

Ordered also that the Resolution be published in the *Gazette of India* for general information

(True Extract)

C J LYALL,

Offg Secretary to the Government of India

**GOVERNMENT OF INDIA
PUBLIC WORKS DEPARTMENT
RAILWAY TRAFFIC**

No XLVII of 1889-90

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS

N.B.—As regards the figures in column *Total Receipts from 1st April to date* and *total figures* have been used as far as possible

Year	RAILWAYS	WEEK ENDING 2ND MARCH 1889			WEEK ENDING 1ST MARCH 1890			TOTAL RECEIPTS FROM 1ST APRIL 1888 TO 2ND MARCH 1889		TOTAL RECEIPTS FROM 1ST APRIL 1889 TO 1ST MARCH 1890		Total Increase in 1889-90	Total Decrease in 1889-90
		Total length open	RECEIPTS		Total length open	RECEIPTS		Total	Per mile open per week	Total	Per mile open per week		
			Total	Per mile open		Total	Per mile open						
			A	R		R	R	R	R	R	R	R	R
1890	State Lines worked by Companies												
	East Indian (a)	1 526	10 06 128	659	1 526	11 00 073	655	4 78 891	557	4 05 3 156	554	15 224	2 50 7*
	Patna-Gya	57	11 48	190	57	8 97	157	4 47 540	1 3	4 02 704	169		
	Sindia	75	(b) 5 549	74		(c)		(1) 3 37 23	94	(c)			3 37 22
1890	Rajputa & Malwa	664	4 5 251	27	1 672	3 30 000	37	72 48 37	210	1 77 6 3	222	4 27 893	
	Bengal Nagpur (e)	293	45 26	154	50	(f) 57 303	1 5	11 1 15	103	(f) 16 42 782	116	2 3 767	
	Southern Mahratta (x)	657	73 87	6	979	85 612	87	36 40 28	88	37 35 757	87	55 5 9	
	Ditto Mysor Section	2 9	11 8 7	54	296	19 603	63	5 34 690	78	8 3 28	70	3 55 938	
	Indian Midland (h)	479	61 4	125	74	8 8 7	1 8	9 1 7 4	1 4	31 4 993	94	22 48 251	
	Villupuram Guntakal												
	Nellore Branch	83	8 657	104	83	5 04	61	2 23 06	58	2 27 627	57		1 4
	Barcelly Pilibhit	36	2 817	78	36	2 578	72	83	51	1 1 144	6	17 234	
	TOTAL	5 284	16 78 13	317	5 41	16 55 042	28	6 58 7 474	268	6 87 09 881	255	28 42 407	
1890	State Lines worked by Government												
	North Western (z)	2 386	4 60 353	193	2 37	5 67 431	233	2 33 57 6 0	2 4	2 64 0 465	233	30 43 848	
	Oudh & Rohilkhand	63	1 30 373	194	192	15 34		62 30 646	184	71 52 875	215	9 22 220	
	Bengal Central	1 5	14 8	114	125	3 5	1 5	6 6 082	11	6 70 51	113	15 409	
	Waikana Coal	45	22 687	5 8	45	9 945	2	7 33 322	367	7 3 332	339		62 7
	Eastern Bengal	673	2 573	3 1	747	2 08 34	279	99 4 3 2	295	1 08 220	307	7 43 898	
	Nalhati	27	235	43	27	2 0 6	77	33 64 8	75	93 302	75	34	
	Lithot	273	31 371	115	273	53 450	194	5 5 466	125	19 09 411	157	4 41 350	
	Lucknow Sitapur Sih												
	amau	1 5	6 711	64	105	6 363	6	2 43 3 3	48	3 17 39	63	73 789	
	of t	31	36	3	3	9 3	3	50 32	38	55 5 0	39		
	Cherra-Cuppa Jhalu	7	5	7	7	1	3	7 35	24	11 2	33	3 006	
	Bu ma (y)	473	1 15 875	245	553	1 4 831	2 5	3 2 32	10	44 51 957	17	14 32 325	
	TOTAL	4 817	9 33 408	40	4 174	1 57 27	33	4 53 39 45	138	5 25 52 051	22	66 12 596	
1890	Lines worked by Guaranteed Companies												
	Madras	940	1 77 136	211	84	1 68 477	2 4	79 20 674	94	84 0 466	209	5 85 792	
	South Indian	654	97 032	143	654	1 07 607	16	5 5 11	101	5 4 31	101	2 44 3 5	
	Great Indian Penin	1 447	8 34 101	576	1 447	9 0 797	626	3 53 5 6 37	536	3 32 57 453	481		50 71
	sula (d)												
	Bombay Baroda and	461	3 3 575	(5)	461	3 7 04	661	1 18 19 6 06	534	17 19 095	531		1 00
	Central India (d)												
	TOTAL	3 4	4 144	4 5	3 4	15 08 941	444	6 3 6 33	361	5 80 73 45	361		43 41
	TOTAL (GUARANTEED AND ESTIMATED EXPENSES)	3 528	4 84 38	3	14 71	43 1 2 3	3 3	17 49 7 022	273	17 29 4 377	269	51 13 355	
	NET RECEIPTS							8 4 5 733	131	8 64 21 37	1 9	23 35 638	
1890	Assisted Companies												
	Farakshwar	22	1 554	48	22	5 735	261	2 6 943	247	2 53 25	41		7
1890	Dibru Sadia					(m)		(1) 3 34 78	104	(1) 4 2 5	1 0	31 835	
1890	Bengal and North												
	Western	3 6	4 653	1 5	376	43	116	2 34 74	113	21 31 333	118	97 144	
	Rohilkhand Kumaun	(7)	6 184	1 0	607	5 73	88	3 10 43	1	3 3 3 3	1 9	45 493	
	TOTAL	465	57 946	1 5	465	55 1 4	113	3 6 94	115	31 47 721	121	1 46 773	
1890	Native States												
	Hiss Highness the												
	Nizam Guantale	354	52 757	143	354	63 688	18	17 05 325	118	22 19 751	131	5 14 426	
	Hiss Highness the												
	Gaekwar's	59	3 024	51	59	3 55	60	1 30 834	46	1 28 732	46		
	Hiss Highness the												
	Gaekwar's Vamgam	27	1 010	37	27	300	33	43 17	40	47 104	36	3 987	
	Mehsana Vadagar												
	Shavanagar-Gondal	260	37 693	143	334	36 773	111	1 45 37	106	12 24 578	88	1 70 391	
	Junagarh Porbandar	68	2 345	43	74	5 341	57	1 5 582	46	1 77 954	51	0 37	
	Morvi	124	()	50	124	9	78	3 32	54	3 24 282	55	3 25	
	Jodhpore												
	TOTAL	84	1 4 331	17	930	1 20 160	121	33 37 107	3	41 22 401	33	7 5 394	

Includes the Dildarnagar-Ghazipur State Railway
Receipts for five days ending 28th February 1889
included with Indian Midland Railway
Total receipts from 1st April 1888 to 28th February 1889
Includes the Katni-Umaria Branch
Includes the Asansol-Chakradharpur Section of the Bengal Nagpur
Railway
Includes the Bellary Kistna State Railway

(a) Includes the Sindia and Bhopal State Railway
(b) Includes the Amritsar Pathankot and Rajpura Bhatinda State Railway
(c) Includes the Toungoo-Mandalay
(d) Includes the Dhond Manmad Khairaga and Anraoti State Railway
(e) Includes the Patni Branch
(f) Return not received
(g) Total receipts from 1st April 1888 to 28th February 1889
(h) Total receipts from 1st April 1889 to 2nd February 1890

[illegible]

GOVERNMENT OF INDIA
FINANCE AND COMMERCE DEPARTMENT

REPORT ON THE CASH BALANCES AND MOVEMENT OF FUNDS FOR THE PAST YEAR

No 1964 dated Calcutta the 22nd February 1890

From—The Comptroller and Auditor General

To—The Secretary to the Government of India, Finance and Commerce Department

I have the honour to submit my report on the cash balances and resource operations of our treasuries for the twelve months from October 1888 to September 1889

Minimum Balances

2 The following table gives the estimated minimum balance for all India and its distribution among the several provinces for each month from October 1889 to September 1890. The figures are again distributed between District Treasuries and Reserve Treasuries and Presidency Banks in the accompanying statements marked A and B. As explained in the last report, these balances are computed with the object of providing a sum of eight crores in December, and such amounts in the previous four or five months as will admit of a steady fall from July to November and still leave the eight crores in December. As the estimates for the year are framed on the understanding that a considerable part of our Public Works expenditure is met from loans raised in July or August, the estimated amounts to be so received are duly added to the balances of August and September in addition to the net probable transactions of those months. Sufficient margin is allowed for such fluctuations in expenditure as may be produced by a sudden demand for telegraphic transfers from London or by a bumper opium crop. The balances so estimated it must be remembered, are minimum balances, and they will be found to be lower than are usually reached in the several months of the year. The Provincial figures represent the most economical distribution of this minimum and are safe practical guides for working our treasuries, since they enable Accountants General to ascertain the amount of help that may actually be required in any particular months.

(In lakhs of Rupees)

MONTH	India	Central Provinces	Burma.	Assam	Bengal	N W Provinces and Oudh	Punjab	Madras	Bombay	Total	Estimated gross issues
1st October 1889	2 68	55	77	22	1 05	1 27	94	1 02	2 10	10 60	8 20
November	1 82	40	48	18	1 15	1 00	83	1 00	1 80	8 65	8 24
December	1 64	40	40	15	1 00	1 06	75	1 00	1 60	8 00	8 32
January 1890	1 58	33	40	22	1 00	1 29	84	1 24	1 65	8 55	9 37
February	1 83	39	41	21	1 15	1 60	1 02	2 01	2 00	10 70	8 85
March	2 14	49	62	26	1 15	1 59	96	1 89	1 90	11 00	10 76
April	2 53	47	82	27	1 65	1 57	90	2 10	2 10	12 50	10 04
May	1 81	42	83	33	1 05	1 36	1 01	1 64	2 25	10 70	9 43
June	2 03	52	77	29	1 10	1 08	94	1 27	2 40	11 00	8 27
July	2 88	64	66	25	1 15	2 19	1 12	1 36	2 25	12 50	8 31
August	2 75	61	62	26	1 30	2 28	1 26	1 32	2 30	12 50	8 14
September	2 47	56	64	22	1 10	1 75	1 21	1 15	2 10	11 20	8 42

3 It was stated in my last report that the method of providing a sufficient balance for one month's expenditure was more useful in limited areas than when applied to the whole of India. The principle involved in this method is that the solvency of the treasuries for one month is ensured by providing for the gross expenditure without regard to the expected receipts of the month. I have noted above in the last column the estimated gross issues for each month, and the details of the calculation are given below. It will be seen that these gross issues are larger than our working minimum in the period of pressure, while for the revenue season they are necessarily much lower than the expected balances. Practically, however, we cannot depend on the month's gross expenditure plan

paring like with like, the Public Cash balances in England are much more than double those of India

13 The following is the net result of inter provincial remittances during the year, the details of which are given in the statement, marked C, annexed to this report —

	Funds supplied to other Provinces	Funds received from other Provinces	Net received + Net supplied—	Previous year Net received + Net supplied—
	R	R	R	R
India General	7 95,67 491	18 73 27 782	+10 77 60 291	+7 31,97 727
Central Provinces	20 05 800	20 76 500	+70 700	+2 70 618
Burma	72 57 811	23 30 200	—49 27 611	+59 34 743
Assam	33 93 500	20 92 000	—13 01 500	—8 75 980
Bengal	12 33 21 766	94 23 650	—11 38 98 116	—11 29 43,283
N W Provinces and Oudh	1 52 08 811	1 07 92 560	—44 16 251	+16 10 155
Punjab	39 66 000	1 51 09 986	+1 11 43 986	+1 33,27 906
Madras	3 81 73 563	3,41 02,350	—40 71 213	—2 38,41 904
Bombay	5 55 59 151	6 51 98 865	+96 39 714	+4 33,20 038
TOTAL	31 84 53,893	32 84 53 893		

14 The larger items noted above, as well as the more important of the local remittances, may be classified as follows —

(In Lakhs of Rupees)

Nature of operations	FORM OF REMITTANCE						REMARKS
	Currency notes	Specie	Bills.	Bank and Tel g aph transfers	Currency transfers	TOTAL	
Supplies drawn to Calcutta (from Provinces included in the Bengal Presidency)	1 74	67	1 38	60	1 34	5 73	
Supplies from Calcutta to Provinces included in the Bengal Presidency	32	10*	15	1	90	1 48	* Chiefly in small silver and copper
Supplies from Bombay to Calcutta				50	1 76	2 26	
Supplies from Calcutta to Bombay			8	3 36	84	4 28	
Supplies from districts to Head Quarters in the Bombay Presidency	46	77	4	84	68	2 79	
Supplies from Head Quarters to district treasuries in the Bombay Presidency and to Central India and Berar	50	58	41	10	23	1 82	
Supplies from districts to Head Quarters in the Madras Presidency	54	1 55	15	3 28	10	5 62	
Supplies from Head Quarters to district treasuries in the Madras Presidency	20	87	6	—	3	1 16	
Supplies from Madras to Calcutta			86	18	—30	74	
Supplies from Madras to Bombay			1 45	17	—1 95	—33	
Supplies from Ajmere and Sambar Surplus	97	69	*			1 66	
Supplies from Bengal and N W P Treasuries to opium districts		1 42	5			1,47	
Supplies to Punjab	11	49	24		90	1 74	
Supplies to Military Stations (a)	51	86				1 37	(a) Quetta in dome Loona
Currency Remittance of specie—							
Bombay to Calcutta		2 82				2 82	
Madras		1 60				1 60	
Allahabad		20				20	
Kurrachee		60				60	

15 The most noticeable point in the above statements is again the large transfers from Calcutta to Bombay through the Banks. These transfers are allowed at a small premium to assist trade, and remittances of coin are made from Bombay to Calcutta at Government expense to meet the demands. As explained in former reports the tendency of trade being to move coin from head quarters to the interior, while our resource operations are directed to the collection of surplus to head quarters for Council Bill payments, these collections are made, as far as possible, either by bills or transfers, and when these are insufficient, coin remittances become necessary. The most important of the coin remittances

are made from Bombay, where the greater portion of the silver imported into India is tendered for coinage. As a general rule, when specie is withdrawn from districts which are local centres of trade, the operation has to be reversed later either by Government or the public, and advantage has been taken of this fact to dispose of the treasury surplus by issue of bills at a small premium. The system under which this becomes possible by making use of the large cash balances held as the Paper Currency Reserve, while keeping this reserve in tact, was explained in the last Financial Statement. The Accountant General, Bengal, reports as follows on the working of the plan in his province during the past year.

The treasuries situated near the several centres of trade, against which supply bills were drawn and telegraphic transfers ordered during the year are chiefly as follows —

- (1) Jalpaiguri (2) Dinajpur (3) Rungpur, (4) Bogra (5) Mynensing (6) Serajganj, (7) Maldah (8) Rajshahye, (9) Purneah (10) Chittagong (11) Backerganj and (12) Balasore

The drawings of the current year show an increase of Rs 20 36 000 over those of the preceding year. This favourable result has been attained chiefly by transferring periodically to temporary currency chests the surplus balance in whole rupees of the treasuries above named which were re transferred to the respective treasuries at particular seasons when there was a demand for bills and drawn against. By this method the advantage of being able to dispose of the surplus specie of the treasuries named and those of the neighbouring treasuries which were remitted to them at a premium had been gained to the great advantage of local trade and the incidental costs in remitting the surplus specie periodically to Calcutta which would otherwise have been incurred saved. The general principle observed in these transactions is never to remove a single coin that will have to be replaced within a short time by Government or the public. Thus the surplus of the jute producing districts is stored until the jute season comes on and then is entirely removed by bills to Calcutta. If wanted in the meantime, it is deposited in a temporary currency chest and credit given in Calcutta.

16 Other means are also adopted for regulating our resource operations with the demands of trade. Large amounts of the local surplus at mofussil treasuries are taken by the Presidency Banks by opposite payment at Presidency towns. In the North Western Provinces the surplus revenue is collected generally at treasuries banking with branches of the Bank of Bengal, and if not immediately taken up it is transferred to temporary currency chests from which it is gradually withdrawn as demands arise. In Madras, the total sum withdrawn from district treasuries amounted to 5,62, of which 3 28 lakhs were transferred through the Bank's branches. The actual trade demand on the head quarters treasury is represented by a sum of 2 82 lakhs in Council Bills and transfers, and 2,65 in Bank Bills purchased, amounting in the aggregate to 5,47 lakhs of which 3,28 was met by means of Bank transfers as stated above, and 68 lakhs by coin remittance, leaving a deficiency of 1 51 lakhs, to cover which a large currency remittance of silver from Bombay was necessary.

17 I may also mention that when the treasury balances are not sufficient to meet the transfers required for trade, they are granted through the Currency Department at a premium. This arrangement, together with the system of currency transfers for treasury purposes noted above, no doubt reduces, to a considerable extent our charges for coin remittances, but at the same time the distribution of the currency balances is greatly affected. For instance, a large part of the coin balance held against the currency circulation in Bengal and the North-Western Provinces, is ordinarily locked up in temporary currency agencies while in Rangoon, we allow a larger balance to accumulate than would be justified by the circumstances of the Burma Circle. The following statement gives the amount of transfers granted through the currency during the year 1888 89, and the premium realised on them. The largest of these remittances are made between Calcutta, Rangoon, and Bombay. The remittances to Rangoon are chiefly made for financing the rice crop, while those from Bombay are, no doubt, due to the large coinage of silver at that place. The remittances of silver to Rangoon are now made by Government steamers which are available in the transport season. In the case of district agencies in Bengal and the North Western Provinces, no coin remittances are necessary, but the plan is resorted to to avoid treasury remittances that would otherwise be required. Hence the whole of the premium realised on the currency transfers in these provinces is a gain to Government.

*Statement of Telegraphic Transfers granted to Banks, Merchants and others, through
the Currency Department, during 1888-89*

	MONEY PAID AT																	
Money received at	CALCUTTA		ALLAHABAD		L N R E		BOMBAY		KARACHI		MADRAS		CAL CUT		RANGOON & HAUGHIN		TOTAL	
	Amount.	Premium realized	Amount	Premium realized.	Amount	Premium realized.	Amount	Premium realized.	Amount	Premium realized	Amount.	Premium realized.	Amount	Premium realized	Amount	Premium realized	Amount	Premium realized.
CALCUTTA Allahabad Lahore	20,00,000	2,500	55,00,000	5,188	9,00,000	375	16,50,000	1,031									1,20,00,000	30,000
BOMBAY Karachi	1,75,00,000	15,412			--				19,00,000	562	5,00,000	628					20,00,000	2,500
MADRAS Calcutta													11,60,000				5,00,000	
RANGOON	87,23,000	17,112					59,27,000	7,759				21,41,000	4,204				1,00,00,000	16,500
TOTAL	2,87,23,000	34,924	55,00,000	5,188	9,00,000	375	75,77,000	8,790	19,00,000	562	26,41,000	4,830	11,60,000		1,20,00,000	30,000	5,04,01,000	84,089

18 During the twelve months under report, the demands for Supply Bills in Upper Burma fell off to a considerable extent, owing it is believed, to the good crops of the year which much reduced the import of rice from the Lower Provinces. Considerable remittances of silver had to be made to that country to replace the large withdrawals of Burmese coin. These coin remittances were made from Lower Burma, and Burma, as a whole, was able for the first time since the recent annexation to render assistance to India the amount so drawn in the twelve months under review being Rs 27,611 as entered in the statement in paragraph 13. This assistance comprised 32 lakhs transferred through currency, over 18 lakhs sent to the Calcutta Mint in Burmese coin, and two lakhs in foreign circle notes sent to the different provinces. On the other hand, Burma received three lakhs in small silver and copper and ten lakhs in subscriptions to the loan of rupees two crores. Allowing for issues of foreign remittance transfer receipts, the net surplus of receipts over disbursements in Burma amounted to about 22 lakhs. The remittances by Bengal and the North Western Provinces to the opium districts were small owing to the poor crop of the year and of the sum of 1.47 lakhs so sent as noted above, 12½ lakhs had to be withdrawn from Patna to Calcutta through the Bank of Bengal. Bombay required less help from other provinces than was necessary in the preceding twelve months, as its cash balance on 30th September 1888 was very high, and was reduced by 2.25 lakhs in the subsequent twelve months. It will be understood that in these remarks only local cash transactions are regarded, nothing is shown by them of the surplus or deficit of a province as affecting Revenue or Charge.

19 In connection with the large cash remittances, I should report to Government a change of system which has been introduced during the past year, hitherto, for the sake of economy, advantage has been taken of Government steamers to distribute coin from Bombay to Calcutta, Madras, Karachi, and Rangoon, for the last two places the same arrangement will continue, but for Calcutta and Madras it appeared that, considering the relations between Government and the Railway Companies and the risk of loss by sea, it would be desirable to try and arrange for the transit of large remittances of coin on moderate terms by railway.

20 I accordingly addressed the East Indian the Great Indian Peninsula, and the Madras Railway Companies, and obtained their consent to the following arrangement For some years past a reduced rate of one pie per maund per mile has been levied on consignments of 20 lakhs or upwards, it is now agreed that on consignments of 50 lakhs from Bombay to Calcutta or Madras $\frac{2}{3}$ pie per maund per mile shall be charged, at their reduced rate I propose in future to send all these large remittances by land instead of by sea

Small Silver and Copper Coin

21 A statement D is annexed giving the circulation of small coin during the twelve months under review, as compared with the previous three years, and it shows that the absorption of these coins in all the provinces continues as large

as before There is a slight decline in the demands for single pice in the Central Provinces as the Railway lines through that province are approaching completion On the other hand, the construction of the Bengal-Nagpur Railway through Chota Nagpore has increased the demand in Bengal as compared with previous years; and the large and still increasing consumption in Assam deserves notice The copper coin of native mintage in Burma has not been accepted in Government treasuries from 1st October last, and the demand for British coins is steadily increasing The rise in the Punjab is ascribed to the enforcement of the Metal Tokens Act of 1889, which drove out of circulation Mansuri pice from the eastern districts of the province

Shroff-marked Coin

22 The following statement shews the collection and recoinage of shroff marked coins during the year under review, as compared with the three previous years —

(In thousands)

	India	Central Provinces	Burma	Assam	Bengal	North Western Provinces and Oudh	Punjab	Madras	Bombay	TOTAL
Opening Balance	50	4	4	1	6	93	98	34	22	315
Sent to Calcutta Mint	259		2		10	—229		87		129
Bombay								6	102	108
Closing Balance	40	18	7	2	10	1060	1951	18	10	3116
Net Receipts 1888-89	249	14	5	1	11	738	1853	77	90	3038
1887-88	164	12	2	1	12	912	3054	113	92	4362
1886-87	125	12	95	1	3	1177	1193	159	134	2919
1885-86	99	20	3	2	15	1191	1664	177	181	3356
1884-85	98	45	1	3	23	1446	1066	128	221	3031

23 The diminished withdrawals of shroff marked coin in the North Western Provinces point to the progressive purification of the coinage In the Punjab over 40 lakhs of rupees were received from the Patiala and Kashmir States for railway construction and a part of these amounts appears to have been paid in shroff marked coin The total amount of Burmese Peacock coin withdrawn from circulation up to 31st December last is 77½ lakhs

A.

Statement showing the estimated minimum Cash Balances in the District Treasuries (excluding Head Offices of Presidency Banks and Reserve Treasuries) at the beginning of each month for the years 1881-82 to 1889-90

In thousand of rupees

Year	October	November	December	January	February	March	April	May	June	July	August	September
1881-82	42 40	44 40	43 40	44 40	40 40	44 40	42 40	44 40	41 40	42 40	40 40	40 40
1882-83	46 40	44 40	40 40	44 40	40 40	44 40	40 40	44 40	42 40	44 40	42 40	42 40
1883-84	50 40	44 40	45 40	44 40	45 40	45 40	49 40	51 65	44 40	43 40	43 40	43 40
1884-85	46 40	44 40	43 65	42 65	44 65	50 65	51 65	53 65	58 65	4 65	5 65	52 65
1885-86	50 40	48 40	47 80	43 80	44 80	48 80	44 30	43 80	44 80	48 80	43 80	44 80
1886-87	41 65	41 15	39 5	39 5	37 25	37 25	4 15	33 25	35 15	33 25	33 25	33 25
1887-88	41 65	38 15	36 15	36 6	36 6	36 6	41 65	36 65	36 65	36 65	36 75	36 75
1888-89	70 40	62 40	48 40	45 40	50 40	45 40	50 40	44 40	55 40	60 40	60 40	60 40
1889-90	52 40	48 40	48 40	45 40	50 40	45 40	50 40	44 40	55 40	50 40	55 40	50 40
1881-82	35 00	35 00	20 00	23 00	35 00	37 00	40 00	41 00	42 00	50 00	46 00	42 00
1882-83	38 00	30 00	30 00	27 00	32 00	35 00	40 00	40 00	42 00	50 00	47 00	43 00
1883-84	38 00	30 00	3 00	2 00	32 00	3 00	40 00	41 00	42 00	50 00	48 00	45 00
1884-85	44 00	40 00	35 00	30 00	35 00	40 00	44 00	48 00	50 00	55 00	51 00	48 00
1885-86	4 00	3 00	32 00	30 00	33 00	38 00	41 00	44 00	47 00	51 00	48 00	45 00
1886-87	38 00	33 00	33 00	30 00	33 00	40 00	41 00	44 00	46 00	50 00	48 00	44 00
1887-88	50 00	45 00	40 00	38 00	40 00	4 00	0 00	52 00	50 00	51 00	5 00	46 00
1888-89	55 00	40 00	40 00	31 00	38 00	54 00	51 00	45 00	50 00	63 00	60 00	58 00
1889-90	55 00	49 00	40 00	33 00	39 00	49 00	47 00	42 00	52 00	64 00	61 00	56 00
1881-82	16 00	19 00	22 00	2 00	25 00	40 00	24 00	21 00	18 00	20 00	18 00	19 00
1882-83	18 00	19 00	24 00	23 00	23 00	35 00	3 00	26 00	26 00	20 00	19 00	19 00
1883-84	18 00	19 00	24 00	25 00	23 00	34 00	28 00	23 00	22 00	22 00	19 00	19 00
1884-85	21 00	19 00	26 00	2 00	25 00	39 00	22 00	21 00	2 00	20 00	22 00	22 00
1885-86	19 00	27 00	3 00	27 00	31 00	45 00	35 00	39 00	4 00	38 00	39 00	42 00
1886-87	41 00	46 00	48 00	54 00	61 00	78 00	54 00	57 00	55 00	56 00	60 00	60 00
1887-88	55 00	50 00	50 00	5 00	60 00	75 00	55 00	55 00	50 00	55 00	60 00	60 00
1888-89	76 00	63 00	44 00	40 00	40 00	67 00	1 04 00	92 00	59 00	59 00	48 00	45 00
1889-90	77 00	48 00	40 00	40 00	40 00	62 00	82 00	83 00	77 00	66 00	62 00	64 00
1881-82	4 50	6 40	4 30	7 00	7 90	8 60	6 70	6 80	6 20	6 20	7 20	4 50
1882-83	4 00	6 60	6 90	8 00	8 20	11 10	8 00	7 00	6 10	6 30	6 30	6 90
1883-84	5 50	8 00	8 00	8 50	9 00	11 00	7 50	7 50	6 50	6 50	7 00	7 00
1884-85	6 40	8 00	7 00	9 00	7 50	15 00	9 50	6 00	6 50	7 50	6 50	7 00
1885-86	8 00	10 00	9 00	1 00	7 50	15 00	11 00	7 50	8 50	9 00	8 50	8 50
1886-87	8 00	10 00	10 00	11 50	10 00	15 50	11 50	8 00	8 50	9 00	8 50	8 50
1887-88	8 00	10 00	9 00	1 00	9 50	15 00	11 00	7 50	8 50	9 00	8 00	8 50
1888-89	26 00	22 00	20 00	24 00	35 00	34 00	41 00	35 00	37 00	34 00	35 00	31 00
1889-90	22 00	8 00	15 00	2 00	21 00	26 00	7 00	33 00	20 00	25 00	26 00	28 00
1881-82	58 00	58 00	60 00	6 00	61 00	7 00	1 03 00	59 00	6 00	59 00	73 00	71 00
1882-83	59 00	59 00	6 00	66 00	63 00	76 00	1 03 00	6 00	62 00	60 00	73 00	71 00
1883-84	50 00	59 00	61 00	66 00	61 00	76 00	1 03 00	61 00	62 00	60 00	73 00	71 00
1884-85	85 00	75 00	77 00	80 00	77 00	92 00	1 40 00	77 00	78 00	85 00	8 00	85 00
1885-86	95 00	85 00	87 00	90 00	87 00	1 02 00	1 50 00	87 00	88 00	96 00	95 00	95 00
1886-87	95 00	85 00	87 00	90 00	87 00	1 02 00	1 50 00	87 00	88 00	96 00	95 00	95 00
1887-88	75 00	75 00	85 00	90 00	90 00	1 25 00	1 40 00	85 00	85 00	80 00	95 00	90 00
1888-89	1 00 00	95 00	90 00	90 00	1 05 00	1 05 00	1 53 00	95 00	1 00 00	1 05 00	1 20 00	1 20 00
1889-90	95 00	95 00	90 00	90 00	1 05 00	1 05 00	1 53 00	95 00	1 00 00	1 05 00	1 20 00	1 20 00

India

Central Provinces

Bihar

Assam

Bengal

A—continued

Statement showing the estimated minimum Cash Balances in the District Treasuries of each Province (excluding Head Offices of Presidency Banks and Reserve Treasuries) at the beginning of each month of the years 1881-82 to 1889-90—continued

Year	October	November	December	January	February	March	April	May	June	July	August	September
1881-82	90 00	90 00	90 00	90 00	90 00	120 00	100 00	120 00	90 00	90 00	100 00	100 00
1882-83	90 00	90 00	90 00	90 00	90 00	120 00	100 00	120 00	90 00	90 00	100 00	100 00
1883-84	90 00	90 00	90 00	90 00	90 00	120 00	100 00	120 00	90 00	90 00	100 00	100 00
1884-85	90 00	90 00	90 00	90 00	90 00	120 00	100 00	120 00	90 00	90 00	100 00	100 00
1885-86	90 00	90 00	90 00	90 00	90 00	120 00	100 00	120 00	90 00	90 00	100 00	100 00
1886-87	90 00	90 00	90 00	90 00	90 00	120 00	100 00	120 00	90 00	90 00	100 00	100 00
1887-88	90 00	90 00	90 00	90 00	90 00	120 00	100 00	120 00	90 00	90 00	100 00	100 00
1888-89	133 00	100 00	106 00	127 00	109 00	153 00	135 00	135 00	155 00	2 500	1 500	1 69 00
1889-90	127 00	100 00	106 00	127 00	109 00	153 00	135 00	135 00	155 00	19 00	2 28 00	1 75 00
1881-82	90 00	90 00	90 00	90 00	90 00	90 00	85 00	90 00	90 00	90 00	90 00	90 00
1882-83	85 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00
1883-84	80 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00
1884-85	80 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00
1885-86	80 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00	80 00
1886-87	85 00	85 00	85 00	85 00	85 00	85 00	85 00	85 00	85 00	85 00	85 00	85 00
1887-88	85 00	85 00	85 00	85 00	85 00	85 00	85 00	85 00	85 00	85 00	85 00	85 00
1888-89	94 00	83 00	75 00	84 00	11 00	100 00	98 00	101 00	94 00	1 200	1 10 00	1 21 00
1889-90	94 00	83 00	75 00	84 00	11 00	100 00	98 00	101 00	94 00	1 12 00	1 20 00	1 21 00
1881-82	59 14	54 39	58 76	56 20	61 49	8 46	58 9	58 70	63 37	62 90	6 76	60 61
1882-83	62 08	60 00	62 77	58 16	51 8	74 39	61 61	59 24	58 86	60 79	59 07	58 14
1883-84	64 93	58 20	64 80	54 47	53 47	56 80	6 70	62 66	73 90	77 15	70 90	7 60
1884-85	65 00	60 07	55 00	4 30	54 5	57 00	59 00	6 00	61 00	64 00	64 00	63 50
1885-86	62 50	60 25	60 40	4 30	56 40	59 25	59 00	59 25	60 75	60 15	60 50	61 65
1886-87	62 00	60 00	67 00	95 00	10 00	100 00	100 00	100 00	90 00	80 00	75 00	65 00
1887-88	64 00	64 00	69 00	9 0	1 00	1 200	1 0	102 00	92 00	82 00	77 00	67 00
1888-89	70 00	69 00	72 00	105 00	1 00	1 15 0	1 25 00	113 00	92 00	85 00	85 00	75 00
1889-90	70 00	69 00	75 00	99 00	1 15 00	1 00	1 00	110 00	92 00	8 00	78 00	75 00
1881-82	85 05	76 50	60 00	67 20	6 35	7 35	11 45	132 50	13 35	1 060	110 00	96 90
1882-83	91 65	81 80	69 85	66 60	6 35	7 35	11 13 00	1 9 5	126 9	1 27 40	112 95	99 00
1883-84	94 60	83 80	75 75	3 65	11 35	85 80	109 25	134 05	130 0	135 30	117 60	106 75
1884-85	92 5	83 40	4 30	70 80	7 5	88 25	100 45	13 35	129 30	1 8 05	113 80	1 200
1885-86	98 50	80 30	79 5	72 90	81 20	94 45	121 05	145 75	141 0	1 10 30	120 25	112 05
1886-87	88 50	83 5	90 00	87 50	0 5	1 5 45	91 20	0 00	93 00	103 25	80 00	85 50
1887-88	85 75	84 5	83 50	85 50	94 35	1 00	89 50	100 00	14 50	106 00	9 25	85 50
1888-89	100 00	90 00	90 00	85 00	1 00	1 500	1 000	103 0	100 00	1 000	1 000	1 000
1889-90	85 00	90 00	85 00	85 00	1 00	1 500	90 00	100 00	95 00	1 000	1 000	1 000
1881-82	4 88 89	4 7 89	4 65 46	4 61 80	4 80 14	5 64 81	5 9 24	5 0 40	5 42 32	5 3 10	5 46 36	5 24 41
1882-83	4 95 23	4 73 30	4 65 2	4 03 6	4 58 43	5 04	6 08 01	5 06 99	5 34 41	5 36 39	5 39 32	5 18 04
1883-84	5 00 53	4 77 50	4 60 75	4 07 62	4 2 8	5 53 60	6 00 45	5 82 15	5 50 70	5 64 45	5 7 00	5 43 85
1884-85	5 30 5	4 98 12	4 87 95	4 7 95	4 83 80	5 81 90	6 56 00	0 27 00	5 84 45	5 8 20	5 4 92	5 60 75
1885-86	5 44	5 6 35	5 18 35	5 04 60	5 14 90	6 12 0	6 7 25	6 30 30	6 5 10	6 08 25	5 9 25	5 80 00
1886-87	5 34 95	5 43 0	5 3 15	5 8 5	5 14 90	7 3 20	7 3 85	6 30 5	5 95 65	6 07 40	6 18 75	5 78 75
1887-88	5 54 40	5 40 40	5 50 15	5 93 15	6 00 0	7 3 25	7 09 5	6 58 15	5 08 65	6 10 90	6 10 90	5 80 75
1888-89	5 74 00	5 40 0	5 48 0	5 93 00	6 00 0	7 94 00	8 90 0	7 00 00	7 55 00	8 53 00	8 48 00	7 59 00
1889-90	6 7 00	6 02 00	5 74 00	6 27 00	1 4 00	67 00	8 19 00	7 44 00	7 32 00	8 36 00	8 50 00	7 53 00

TOTAL

C

Statement of Inter provincial Remittances from October 1888 to September 1889

PROVINCE	Specie	Currency Notes	Bank Bills	Transfers through Presidency Banks.	Transfers through Currency Department	Transfers Bengal to India through Bank of Bengal	TOTAL
	R	R	R	R	Rs	Rs	Rs
Remittances issued							
India	1 55 72 650	50 47 815	4 74,000	3 38 23 0 0	2 46 50,000		7 95 67 491
Central Provinces	5 800				20 00 000		20 05 900
Burma	18 82 171	1 75 640			52 00 000		72 57 811
Assam		33 93 500					33 93 5
Bengal	1 81 35 466	1 39 86 300				9 1 00 000	12 33 2 766
N W Provinces and Oudh	4 03 811	1 5 000		14,00 000	1 33 00 000		1 52 06 811
Punjab				9 60 000	30 00 000		39 60 000
Madras	2 28 503		1 45 50 000	1 3 95 000	1 10 0 000		3 81 73 503
Bombay	66 37 4 1	22 75 50		50 20 000	4 16 26 500		5 55 51 15
TOTAL DEBITS	4 28 65 862	2 41 93 505	1 50 4 000	5 36 04 20	10 07 76 500	9 12 00 000	84 53 811
Remittances received							
India	41 18 752	1 24 68 03	74 75 000	1 05 66 000	3 45 0 000	9 12 00 000	18 73 27 78
Central Provinces	14 00 000	4 50 000			2 26 500		20 76 500
Burma	3 30 200				20 00 000		23 30 200
Assam	20 02 000						20 02 000
Bengal	94,23 65						94 23 65
N W Provinces and Oudh	9 21 500	6 71 060			92 00 000		1 07 21 560
Punjab	42 85 600	10 96 360		78 026	96 5 000		1,51 09 986
Madras	2 88 500	9 63 850		3,50 000	3 25 00 000		3 41 02 350
Bombay	5 600	23 34,205	75 49 000	4 6 10 000	1 7 00 000		6 51,28 865
TOTAL CREDITS	4 28 65 862	2 49,83 505	1 50 24 000	5 36 04,026	10 07 76 500	9 12 00 000	32 24 53 811

D

Absorption of Small Coins

(In thousands of Rupees.)

	India	Central Provinces	Burma	Assam	Bengal	N W P & Oudh.	Punjab	Madras	Bombay	TOTAL
½ RUPEES—										
Opening Balance	6 79	62	86	61	1,65	4 22	1,52	2 28	2 34	20,89
Receipts from + or Issues to — Mint or other Provinces	2 40	85	1 50	1 00	64	2 24	2 24	4 45	2 67	17,99
Closing Balance	4 12	85	83	52	1 58	3 78	1 56	2 30	2 20	17 74
Net Local Absorption in 1888-89	5 07	62	1 53	1 09	71	2 68	2 20	4 43	2,81	21 14
Ditto ditto in 1887-88	3 85	50	1 62	83	34	2 56	1 43	3 14	4,50	18,77
Ditto ditto in 1886-87	3 18	39	1 49	8	41	2 60	1 50	—7	4 60	14 90
Ditto ditto in 1885-86	2 15	51	1 38	42	74	2 25	2 34	—1 26	3 28	11 81
¼ RUPEES—										
Opening Balance	4 48	31	1,02	49	1 10	3 28	1 06	2 17	1 74	25 65
Receipts from + or Issues to — Mint or other Provinces	5 09	30	1 60	80	77	3	1 88	4 55	3,30	18 32
Closing Balance	1 16	46	93	62	1 07	2 09	83	2 05	1 69	15 90
Net Local Absorption in 1888-89	3 41	15	1 69	1 7	80	1 22	2 11	4 07	3,35	18 07
Ditto ditto in 1887-88	2 72	21	1 80	65	54	65	1,43	3 34	3 41	14 75
Ditto ditto in 1886-87	2 92	16	1 60	55	37	1 26	1 31	2 63	2,69	13,49
Ditto ditto in 1885-86	91	26	1 56	46	71	1,33	1 94	2 34	3 46	12 37
DOUBLE PICE—										
Opening Balance	42	66	11	5	20	1 46	24	2 09	1 33	6 56
Receipts from + or Issues to — Mint or other Provinces	—	25	—	—	—4	—45	—	24	—	—
Closing Balance	40	75	10	3	16	84	24	1 09	91	6 11
Net Local Absorption in 1888-89	—7	16	1	2	—	17	—	1 24	42	1 95
Ditto ditto in 1887-88	5	—3	—	1	—9	—13	1	74	7	63
Ditto ditto in 1886-87	9	15	1	3	—5	—11	5	71	24	1 13
Ditto ditto in 1885-86	10	12	—3	4	—2	4	13	63	47	1 48
SINGLE PICE—										
Opening Balance	73	2 00	1 41	1 07	2 27	4 32	1 41	1 42	1 70	16,33
Receipts from + or Issues to — Mint or other Provinces	—43	3	20	2 3	3 40	2 24	64	92	1 08	12 15
Closing Balance	81	2 34	42	1 31	2 48	4 26	1 04	1 44	2 47	16 57
Net Local Absorption in 1888-89	—51	56	1 19	2 36	3 19	2 30	1 01	90	1,01	11 91
Ditto ditto in 1887-88	—72	1 19	75	1 90	97	2 31	84	46	1 76	10 06
Ditto ditto in 1886-87	—85	75	1 02	1 55	88	2 35	74	50	1 72	8,66
Ditto ditto in 1885-86	97	75	39	1 27	75	3 80	1 29	24	2 08	11,34
HALF PICE—										
Opening Balance	2	7	12	—	16	27	4	1	11	80
Receipts from + or Issues to — Mint or other Provinces	14	—	—	—	20	—	5	1	—	42
Closing Balance	2	7	12	1	14	25	5	1	12	79
Net Local Absorption in 1888-89	14	—	—	1	22	2	4	1	—1	43
Ditto ditto in 1887-88	28	2	—1	—	20	1	4	—	—	54
Ditto ditto in 1886-87	21	1	2	1	22	2	4	—	—	53
Ditto ditto in 1885-86	23	2	—	2	22	2	3	—	2	56
PIE PICES—										
Opening Balance	2	6	—	1	3	14	5	23	28	82
Receipts from + or Issues to — Mint or other Provinces	4	—	—	—	2	—	—	45	16	67
Closing Balance	3	5	—	1	4	12	4	17	19	65
Net Local Absorption in 1888-89	3	1	—	—	1	2	1	31	25	84
Ditto ditto in 1887-88	2	—	—	—	2	3	—	42	27	75
Ditto ditto in 1886-87	3	1	—	—	1	3	2	57	18	85
Ditto ditto in 1885-86	1	—	—	—	1	3	—	20	16	41

E

Actual distribution of Cash Balances on 1st April 1889

INDIA		C PROVINCES—contd		BURMA—contd	
	R		R		R
Bank of Bengal, Calcutta	65 12 879	Mandla	73 980	Padaung	574
Bank of Bengal Hyderabad	8 36 199	Ramgarh	22 300	Paul gde	1 663
Reserve Treasury	41 43 945	Nagpur Bank of Bengal	9 76 472	Shw daung	2 222
Ajmere	18 32 243	Nagpur	5 515	Shwele	1 807
Nussirabad	72 089	Ramtek	12 125	Pegu	2 86 576
Beawar	43 389	Katol	2 507	Payagale	1 322
Todgarh	14 898	Umrer	4 995	Hlegu	3 830
Quetta	7 70 092	Kamptee	8 860	Kawa	3 006
Sibi	1 11 433	Narsingpur	61 060	lagandaung	2 586
Pishin	61 012	Gadarwara	11 935	Kyaukton	4 787
Sharigh	2 04 287	Nimar (Khandwa)	1 22 555	Thayetmyo	1 59 574
Thall Chotiali	2 47 887	Burhanpur	22 928	Alla myo	79
Bhopal	1 87 697	Raipur	5 15 227	Yataug	347
Bushre	57 219	Durg	4 789	Kama	854
Coorg	3 75 184	Dhamtari	12 337	Mi don	681
Padinalknad	6 680	Simga	27 402	Mihla	317
Yedenalknad	22 753	Sambalpur	2 40 047	Sinbougwe	413
Kiggatnad	15 742	Bargarh	22 379	Tavoy	70 600
Nunjarajpatna	14 971	Saugor	3 56 009	Western Township	248
Yelsavirshime	3 047	R hli	449	Northern Township	594
Indore	5 52 291	Khurari	16 129	South eastern Town	
Maunpore	3 183	Bandri	5 063	sl p	741
Agar	1 766	Seoni	1 10 241	Mergul	1 22 754
Guna	198	Lakhanadon	5 363	Bassein	2 85 802
Khatmandu	7 560	Wardha	1 77 762	Mya ngmya	1 883
Muscat	20 052	Hinglanghat	11 211	Thabaung	2 3
Nowgong (Bundelkhand)	2 06 541	Arvi	23 432	I abutta	339
Port Blair	60 174	TOTAL CENTRAL PROVINCES	52 95 384	Semyethna	2 095
Persia	30 000			Thigwin	1 022
Sambhur	9 07 808			Ngaputaw	798
Didwana	1 59 562			Ng thainggyaung	8 551
Pach b ddra	1 81 465			Y gyi	950
Phalodi	2 489			Kyounpyaw	1 046
Bagdad	3 34 287			Ka gyidaung	213
Basrah	11 604			Maubin	3 47 627
Remittances in transit	11 08 500			Yandoon	7 535
TOTAL INDIA	1 91 23 126			Daunbyu	4 604
				Wakema	1 194
				Pai tanaw	812
				Dedaye	3 828
				Pyapon	2 042
				Pyindaye	442
				Shwe-Gyin	2 08 999
				Kvaikto	19 994
				Bel n	2 401
				Pyuntaza	3 226
				Kyaukkyi	518
				Tharrawaddy	3 75 216
				Ligon	2 623
				Minhla	1 504
				Moi yo	983
				Cyobingauk	1 011
				Tapun	354
				Sanywe	680
				Toungthoo	2 81 956
				Kyathaungdaung	45
				Kauni	1
				Zeyawadi	28
				Myoma	24
				B nmadi	131
				Thagya	266
				Henzada	5 76 973
				Myanaung	38 687
				Okpo	2 104
				Zalun	2 709
				Okpo	142
				Kanaung	2 652
				Kyangin	305
				Mandalay	4 17 831
				Pyi ulwin	10 704
				Mad ya	4 913
				Tamokso	803
				Minbu	1 74 307
				S doktaya	813
				Salin	5 224
				Kvabin	191
				Sagu	1 451
				Pyi ngyaw	263
				Legaing	174
				Ngape	500

CENTRAL PROVINCES

	R
Balaghat	1 04 560
Behir	11 690
Betul	59 040
Multa	3 971
Bhandara	2 56 929
Tirora	9 630
Sakoli	5 749
Bilaspur	5 02 974
Mungeli	47 871
Seorinarain	28 408
Chanda	67 162
Warora	40 479
Brahmapuri	14 069
Mul	11 171
Sironcha	18 852
Chhindwara	19 702
Saonar	13 393
Damoh	52 921
Hatta	6 314
Hoshangabad	6 21 940
Harda	47 469
Sohagpur	7 555
Pachamarhi	32 132
Jabalpur	4 18 784
Sihura	6 269
Murwara	24 398

BURMA

	R
Rangoon	40 34 693
Hanthawaddy	
Insein	2 458
Tu te	2 844
Hla ig	1 868
Hinawbe	1 397
Kungyaungon	964
Moulmein	8 76 726
Papun	1 979
Thaton	8 147
Amherst	1 950
Yelamaing	1 528
Cyau g Salween	1 346
Kawkaruk	1 173
Balugyun	1 133
Zaya	1 045
Aittaran	638
Hlaingbwe	882
Pagat	71
Martaban	863
M Thaton	386
Akyab	5 80 936
Pauktaw	1 317
Minbya	1 234
Myohaung	1 947
Kaladan	2 126
Ponnagyun	807
Rattudaung	397
Naaf	1 203
Paletwa	6 489
Kyauk Phyoo	83 977
Ramree	3 917
Cheduha	600
Myebou	302
Au	292
Sandoway	77 107
Tanugup	71
Gwa	980
Prome	3 73 180
Mahathaman	442
Thegon	956

E—Actual distribution of Cash Balances on 1st April 1889—continued

N W P & OUDH—contd		N W P & OUDH—contd		N W P and Oudh—contd	
	R		R		R
Saharanpur Head Quarters	1 64 005	Shahjahanpur Sadar	74	Girwan Baberu	4,845
Saharanpur Sadar Tahsil	736	Pawayan	2 163	Allahabad Bank of Bengal	11 88,502
Nakur	1 657	Tihar	11 210	Allahabad	2 090
Deoband	2 873	Jalalabad	5 068	Sirathu	4 441
Rurki	44 353	Muttra Head Quarters	69 415	Ma jh npur	6 469
Muzaffarnagar Head Quarters	1 08 6 9	Muttra Sadar Tahsil	5 066	K rel ana	5 609
Muzaffarnagar Sadar	5 856	Cl ita	1 770	B rih	13 384
Kairana	8 354	Kos	4 273	Meja	5 230
Jana Sath	6 85	Mat	5 404	Soraon	7 433
Burhana	2 543	Mahaban	4 537	Philpur	16 091
Meerut Head Quarters	7 20 207	Agra Bank of Bengal	14 83 45	Handia	6 668
Meerut Sadar Tahsil	1 152	Agra Sadar Tahsil	648	Hamirpur	16 538
Chazalad	54 8	B h Pin hat	10 108	M k ra	6 160
Hazipur	2 858	Khairagarh	3 364	Ma idha	3 791
Hapur	2 118	Fatela	5 456	Kulpahar	8 332
Sardana	5 972	K ruli	4 381	Rath	1 829
Mawana	2 261	Firozabad	7 853	Mahaba	16 044
Bulandshahr Head Quarters	87 886	Itmadyur	2 968	Jaunpur	1 47 829
Bulandshahr Sadar	1 828	Farukhabad Head Quarters	1 71 107	Mariahu	5 787
Tahsil	7 323	Farukhabad Sadar Tahsil	3 217	Machl lahr	4 22
Anupshahr	9 25	Ka mganj	6 033	Kutahan	6 159
Khurja	2 845	Al garh	4 332	Kerakat	2 694
Sikandrabad	1 37 811	Chhil ronnar	2 55	Gorakpur	6 26 611
Aligarh Head Quarters	1 37 811	Ka a j	6 104	Maharajgang	8 244
Aligarh Sadar Tahsil	13	Tirwa	2 672	P d a a	15 403
Hathras	1 394	Mainpuri Head Quarters	1 55 170	Hata	3 606
Iglis	1 825	Mainpuri Sadar Tahsil	1 064	B asgaon	12 003
Kl air	5 571	M injur Sadar Tahsil	11 370	D rri	1 811
Atrai	9 887	Sh kohabad	6 112	Basti	3 56 036
Sikandra Rao	2 14	Bhong	4 184	D maraganj	3 210
Roorkee	1 28 098	M istafad	3 174	Bans	18 717
Almora Head Quarters	90 835	K rli	1 065	Har ya	2 709
Almora Sadar Tahsil	1 000	Etawah Head Quarters	1 61 065	Khalilabad	2 475
Ranikhet	1 35 111	Etawah Sadar Tahsil	2 118	Azamgarh	4 08 067
Kal kun aon r Cham	15 051	Bh rta a	9 610	M l uradabad	6 548
Pau r cr Srinagar	81 052	Bidl a	5 037	Sup	8 864
Naini Tal	1 54 881	Plajhu d	7 101	M l ul	1 736
Haldwar	0 820	A i a ya	5 76	Deogaon	6 816
Ram nagpur	4 176	Etah Head Quarters	1 61 062	Mirzapur	1 60 91
Kashpur	15 166	Etah Sadar Tahsil	1 053	Cl ar	14 874
Bazpur	4 473	ka g r j	9 61	Robert ganj	13 024
Adampur	15 516	Alk nj	5 474	Benares Bank of Bengal	3 12 776
Rudri pur	3 309	Jale ar	12 86	B nar e Sad r Tahsil	5 683
K l puri	14 992	Jhansi	4 58 100	Chandauli	5 683
Bijnor Head Quarters	1 12 599	M i	10 208	Ghazipur Head Quarters	4 76 608
Bijnor Sadar Tahsil	511	Moth	7 911	Chazpur Sadar Tahsil	58
Chandpur	5 153	Carotha	3 677	Karontadih	3 024
Dhampur	5 153	Jalaun Head Quarters	60 015	/ ma lah	3 560
Nagaria	6 128	Jalaun Sadar Tahsil	5 373	Saidpur	4 926
Najibabad	5 828	Kalpi	3 065	Ballia	1 34 776
Moradabad Head Quarters	4 12 962	O ai	1 13	Rasra	13 893
Moradabad Sadar Tahsil	2 345	kun h	4 404	Ban dih	10 209
Sambhal	3 069	Madh e rh	1 550	Lucknow Bank of Bengal	13 02 851
Bilari	1 613	Lalitpur Head Quarters	2 13 926	L cknow Sadar Tahsil	957
Amraha	6 318	Lalitpur Sadar Tahsil	360	M l l abad	12 923
Hasanpur	2 968	Mahroni	2 727	Mahar lal ganj	9 542
Thakurdwara	6 313	Cawnpore Bank of Bengal	5 19 218	Unao Head Quarters	1 58 994
Budaun	1 4 961	Akharpur	11 738	Unao Sadar Tahsil	3 951
Sahaswan	9 696	Bitthaur	4 710	Pirwa	26 125
Gunaur	7 493	Bhognipur	3 158	Saffur	5 087
Bisauli	7 041	Derapur	5 046	Mahan	3 061
Dataganj	7 697	Ch hat impur	9 971	Bara Banki	1 91 941
Bareilly Head Quarters	2 42 089	Nar l	12 808	Ramsanth ghat	15 543
Bareilly Sadar Tahsil	3 933	Ra ulabad	1 813	Fatehpur	9 812
Nawabganj	6 978	Sl luraipur	4 512	Haidargarh	16 273
Buhari	6 282	Fatehpur Head Quarters	4 81 024	Naw ibganj	1 18 085
Aonia	4 811	Fatehpur Sadar Tahsil	3 84	Sitapur Head Quarters	1 18 085
Paridpur	5 391	Kahanpur	8 848	Sitapur Sadar Tahsil	1 816
Mirganj	3 43	kara	5 783	Bi wan	5 4 8
Plithbit Head Quarters	99 557	Khakhreru	4 741	Sidhuli	8 434
Plithbit Sadar Tahsil	4 293	Ghazipur	7 636	Misrikh	5 101
Bisalpur	8 050	Khaga	6 165	Hardoi Head Quarters	1 23 639
Puranpur	6 760	Banda	1 57 217	Hardoi Sadar Tahsil	3 3 5
Shahjahanpur Head Quarters	3 21 285	l alar i	12 018	Shahabad	9 554
		Kamayan	7 302	Sandila	5 94
		Mau	8 182		
		Kirwa	41 513		
		Badansa	10 952		

E—Actual distribution of Cash Balances on 1st April 1889—continued

N W P and OUDH—concl'd

	R
Kheri	1 19 786
Lakhimpur	6 364
Muhamdi	3 229
Nighason	43 940
Fyzabad Head Quarters	3 32 923
Fyzabad Sadar Tahsil	4 300
Akbarpur	8 912
Bikapur	11 207
Tanda	2 374
Bahraich Head Quarters	1 57 548
Bahraich Sadar Tahsil	517
Kaisarganj	7 219
Nanpara	3 445
Gonda	1 41 223
Atraula	7 331
Tarabganj	364
Gonda Sadar Tahsil	551
Rae Bareilly	1 00 140
Dalamau	19 966
Salon	6 535
Digbijaiganj	14 344
Sultanpur Head Quarters	2 73 810
Sultanpur Sadar Tahsil	1 943
Amethi	9 342
Kadipur	11 829
Musafirkhana	18 307
Partabgarh Head Quarters	2 25 680
Partabgarh Sadar Tahsil	4 485
Kunda	11 490
Patti	9 871
TOTAL N W PROVINCES AND OUDH	1 60 70 211

PUNJAB

	R
Hissar	70 542
Hansi	7 437
Bhimani	16 465
Fatahabad	8 747
Barmal	6 910
Sirsa	20 587
Rohtak	1 13 497
Sampla	6 910
Gohana	9 923
Jhajjar	20 029
Gurgaon	47 031
Rewari	10 469
Palwal	2 868
Nu	11 172
Ferozepur	9 838
Delhi (Bank of Bengal)	5 51 543
Ballabgarh	8 029
Sonepat	30 555
Small Cause Court	382
Karnal	2 32 741
Paniput	22 319
Kaithal	75 454
Umballa	2 72 819
Gagadhri	33 067
Rupar	22 769
Kharar	5 454
Naraingarh	6 336
Pipli	9 747
Simla	2 53 821
Kasauli	1 50 189
Kothhai	464
Kangra (Dharmasala)	2 65 138
Kangra	8 796
Nurpur	8 897
Hamirpur	10 519
Dera	33 210
Kulu	17 171
Plach	17 728
Palampur	1 15 194
Hoshiarpur	1 50 726
Dasuya	22 652

PUNJAB—concl'd

	R
Carshankar	15 267
Una	4 385
Jullundur	1 85 867
Phillour	6 229
Nakodar	14 464
Namashahr	22 133
Ludhiana	2 74 714
Jagraon	42 087
Samrala	26 794
Ferozepur	2 68 927
Moga	39 313
Zira	20 791
Mukhtsar	9 757
Razilka	33 136
Mooltan	65 378
Shujabad	10 574
Lodhran	8 678
Mailsa	16 417
Arar Sidhu	17 866
Jhang	1 04 610
Chiniot	5 937
Shorkot	14 012
Montgomery	96 075
Gogera	3 859
Dip lpur	11 200
Pakpattan	9 025
Lahore	9 48 196
Kasur	53 010
Chunian	3 574
Sharakpur	14 168
Under Remittance	1 60 130
Amritsar	2 17 140
Tarn Taran	17 812
Aj ala	21 51
Small Cause Court	264
Gurdaspur	2 00 257
Batalar	12 215
Fathankot	84 393
Shakargarh	16 145
Dalhousie	99 025
Slalkot	2 18 465
Zaffarwal	12 017
Raya	13 822
Pasrur	27 163
Daska	11 975
Gujrat	1 40 829
Kharian	11 873
Phalian	9 313
Gujranwala	88 023
Wazirabad	10 591
Hahzabad	38 238
Shahpur	75 401
Bhera	50 214
Khushah	58 180
Jhelum	2 00 681
Pind Dadan Khan	61 847
Chakwal	21 293
Talagong	13 486
Rawalpindi	5 59 479
Pindi gheb	6 186
Attock	1 44 591
Kahuta	8 041
Gujarkhan	27 921
Fatehjang	3 588
Murree	1 14 668
Hazara	3 46 127
Haripur	12 578
Mansahra	15 884
Peshawar	1 46 098
Naoshera	67 730
Bilak	2 234
Mardan	72 325
Hashtnagar	34 119
Daudzai	848
Kohat	3 39 857
Hangu	6 214
Bansu	2 76 250
Maramat	8 726
Isakhel	12 866
Mianwali	46 258

PUNJAB—concl'd

	R
Dera Ismail Khan	3 05 717
Leiah	28 813
Bhakkar	15 111
Kolachi	11 384
Tank	13 754
Dera Ghazi Khan	1 88 201
Sangarh	14 534
Jaunpur	12 448
Rajanpur	15 008
Muzaffargarh	53 486
Alipur	30 920
Sinanwan	13 028
TOTAL PUNJAB	98 75 998

MADRAS

	R
Bank of Madras	21 68 881
Reserve Treasury	19 85 133
Bangalore	14 12 820
Travancore	1 38 689
Ganjam Chattrapur Hd Qrs	55 626
Berhampore Bank	4 64 713
Chicacole	94 846
Goomsur	6 303
Aska	28 935
Ichapur	2 013
Sompeta	6 715
Tekkali	3 870
Parlakemedi	36 253
Chinnakemedi	6 827
Jarada	2 155
Urland	2 416
Udayagiri	3 635
Ramagiri	4 556
Ball guda	10 181
Puru hottapur	1 211
Ganjam	429
Dharakota	3 752
Bodag da	942
Aska (Estate)	
Kurba (Do)	
Kalikota	8 490
Vizagapatam Hd Qrs	1 28 156
Golgonda	18 638
Sarnasiddhi	20 092
Magistrate Stations	3 00 039
Sea Ports	2
Godavari, Cocanada	
Bank, Hd Qrs	5 85 143
Ramchandrapur	38 636
Nu apuram	2 75 148
Amalapuram	1 83 600
Tanuku	2 04 309
Bhimaveram	1 65 594
Rajahmundry	1 61 024
Ellore	14 756
Peddapuram	31 959
Yernagudan	14 566
Bhadrachalam	22 663
Tuni	15 072
Itthapuram	4 511
Coringa S C	4 013
Cocanada S C	621
Nursapur S C	
Kistna, Masulipatam	
Hd. Qrs	7 71 047
Guntur Bank	3 76 748
Repalli	1 71 029
Bapatla	1 64 198
Palnad	81 812
Narsaravupet	1 02 884
Gudivada	85 226
Sattenapalli	84 594
Bavdar	16 981
Nundigama	43 099
Bezmada	91 888
Vinukonda	41 898
Sub Magistrates Divisions	33 308
Bunder Sea Customs	2 542

*E—Actual distribution of Cash Balances on 1st April 1889—concluded,

BOMBAY—contd		BOMBAY—contd		BOMBAY—concl'd	
	₹		₹		₹
Hyderabad	2 05 925	Shahada	19 248	Mirpur	4,606
Gum	2 956	Sindkheda	15,471	Ubanro	9 774
Badin	8 566	Shirpur	10 711	Larkana	16,771
Jando Bago	50 727	Chopda	1 28 693	Lahdaria	1,485
Deromahbat	4 954	Sawda	2 03 474	Kambar	36,999
Mirpur	25 676	Bhusawal	34 668	Ratodero	4,488
Jando Allahyar	14 386	Jalgaon	96 974	Mehar	7,276
Shahdadpur	24 793	Jamner	8 582	Nasirabad	5,867
Hala	7 372	Nasik	4 08 257	Kahar	6 502
Sakrand	6 612	Nasik	22 065	Thul	4,448
Moro	661	Sinner	55 288	Jacobabad	1 15,015
Nausharo	42 049	Igatpur	12 275	Kashmore	65 643
Kandiaro	11 837	Dindori	11 742	Shahdadpur	8,259
Naro	12 516	Niphad	39 672	Sholapur	1 11 790
Sanghar	6 379	Chandor	13 815	Barsi	93 895
Umarkot	91 583	Yeola	19 465	Madha	90,553
Chakro	22 953	Malegaon	24 260	Karmala	89,018
Nuthi	10 579	Nandgaon	25 476	Pandharpur	74 195
Diplo	5 418	Baglan	22 155	Sangola	64,021
Nagor	27 033	Kalwan	45 055	Malseras	47,471
Kaira	26,508	Peint	9 336	Surat	3 43,199
Mahmedabad	1 00 238	Poona	6 92 095	Olpu	23 861
Matur	1 27 149	Junner	47 602	Charasi	2 293
Thasra	71 551	Indapur	6 964	Bardoli	15 036
Kapadvanj	41 427	Khed	76 567	Jalalpur	13,037
Nariad	1 36 699	Sirur	50 707	Chikli	8,718
Borsad	1 64 407	Purandar	24 306	Bulsar	37 319
Anand	1 52 478	Bhimthodi	44 999	Pardi	49 855
Godra	1 79 787	Haveli	7 296	Mandvi	11 032
Dohad	76 466	Mawal	15 619	Tbana	45,313
Kalol	24 150	Ratnagiri	1,38,350	Dahanu	6 876
Pandu Mewas	1 751	Vinguria	52 124	Umbargaon	4 26
Sankheda Neswas	1 313	Malwan	82 702	Mahim	9,751
Karachi	4 80 351	Deogad	26 554	Wada	9 024
Karachi	3 176	Rajapur	41 307	Shahapur	4 441
Dadu	14 246	Sangameshwar	30 696	Mokhada	10 720
Johi	18 614	Chiplun	87 728	Murbad	9 486
Sehwan	23 927	Khed	20 041	Kalyan	30,048
Manjhand	9 757	Dapoli	59 732	Bhiwandi	12 467
Kotri	13 377	Satara	1 42 630	Bassein	10 450
Koheslan	2 746	Karad	1 29 335	Karjat	15 532
Patta	14 961	Walwa	1 83 290	Cutch	5 38 904
Sacro	13 753	Satara	14 119	Kathlawar	1,81 927
Gohrabari	10 763	Wai	45 453	Wadwan	7 065
Nurpur Balora	30 713	Janli	18 603	Jetalsar	11 701
Sujawal	27 980	Khanapur	48 675	Sangad	20,844
Jati	52 224	Koregaon	80 728	Aden	3,44 960
Shahbunder	13 301	Man	31 7 4	Borbera	13 1 60
Keti	11 509	Patan	58 646	Zaila	9 387
Khandesh	2 92 547	Khalao	48 699	Baroda	1 79 595
Dhulia	2 868	Tasgaon	79 501	TOTAL BOMBAY	2 66 30 654
Amalner	3 742	Mahableshwar	61 791	GRAND TOTAL	13 30,42 219
Erandol	22 220	Shikarpur	4 02 547		
Pachora	16 843	Shikarpur	37 559		
Chalisgaum	60 353	Naushaharo	12 675		
Pimpalner	12 811	Rohri	12 577		
Mandurbar	8 995	Ghotki	16 084		
Taloda	40 351				



The Gazette of India.

PUBLISHED BY AUTHORITY

No 13 } CALCUTTA SATURDAY MARCH 29 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

CONTENTS

PART I —Government of India Notifications Appointments Promotions Leave of Absence General Orders Rules and Regulations

PART II —Notifications by High Court Comptroller General Administrator General Paper Currency Department Presidency Pay Master Money Order Department Mint Master Secretary and Treasurer Bank of Bengal Superintendent of Government Printing and other Government Officers, Postal Telegraph and Commissariat Notices

PART III —Advertisements and Notices by private individuals and Corporations

PART IV —Acts of the Governor-General's Council assented to by the Governor-General:—

Excise (Malt Liquors) Act, 1889

PART V —Bills introduced into the Council of the Governor General of India for making Laws and Regulations or Reports of Select Committees presented to the Council —

Nothing for Publication

PART VI —Abstract of the Proceedings of the Council of the Governor General of India assembled for the purpose of making Laws and Regulations on the 21st March 1890 —

The Guardians and Wards Bill

The Railways Bill

Act XXV of 1867 Amendment Bill

Prevention of Cruelty to Animals Bill

Indian Tariff Act 1882 Amendment Bill

Excise Act, 1882 and Bengal Excise Act 1872 Amendment Bill

SUPPLEMENT No. 13.

PART I

Government of India Notifications, Appointments, Promotions, &c

HOME DEPARTMENT

NOTIFICATIONS —PUBLIC

Calcutta the 24th March 1890

No 744 —His Excellency the Governor General is pleased to confer the privilege of private entrée to Government House upon Honorary Assistant Surgeons to His Excellency

The 28th March 1890

No 752 —During the absence of the Governor-General in Council from Calcutta, the Assistant Secretary to the Government of India in the Legislative Department at the Presidency will have charge of that portion of the Home Department which is left at Calcutta

ESTABLISHMENTS

The 26th March, 1890

No 202 —With reference to Home Department Notification No 136, dated the 3rd March,

1890, the services of Mr C Cuthbertson Official Under Secretary to the Government of India in the Home Department are replaced at the disposal of the Government of Bengal with effect from the afternoon of the 29th idem

The 27th March 1890

No 205 —The services of Mr R R Pope Assistant Commissioner 1st grade A sam are replaced at the disposal of the Government of Bengal

No 209 —The services of Mr M Macauliffe Divisional and Sessions Judge, 1st grade, in the Punjab are placed at the disposal of the Government of Bengal

No 210 —The services of Mr F J G Campbell, District and Sessions Judge 1st grade in the Lower Provinces of Bengal are placed at the disposal of the Government of the Punjab with effect from the date on which the turkugh which he is about to take expires

MEDICAL

The 24th March 1890

No 203 — The services of Surgeon Major G Bomford M D, I M S, Bengal Establishment, are placed at the disposal of the Chief Commissioner, Central Provinces with effect from the 8th April, 1890

PORT BLAIR

The 28th March 1890

No 252 — Surgeon Major G P MacKenzie Senior Medical Officer Port Blair, is granted one year's furlough on medical certificate with effect from the 20th February, 1890

JUDICIAL

The 25th March, 1890

No 402-A — The services of Captain C J B H Dressner Bengal Staff Corps, Squadron Officer and Regiment, Central India Horse are placed at the disposal of the Chief Commissioner of the Central Provinces for employment as Cantonment Magistrate, Kamptee

No 403 — The Hon ble L R Tottenham, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained furlough for five months and twenty days with effect from the 28th March 1890 or any subsequent date on which he may avail himself of it, together with the necessary subsidiary leave

Home Department Notification No 339, dated 13th March 1890, is hereby cancelled

No 405 — Under the provisions of the Act of Parliament, 24 and 25 Vict Cap 104 Section 7, and in supersession of Home Department Notification, No 329 dated the 12th March, 1890, the Governor General in Council is pleased to appoint Mr R F Rampini Bengal Civil Service, District and Sessions Judge, Burdwan, to officiate as a Judge of the High Court of Judicature at Fort William in Bengal during the absence on furlough of the Hon ble Mr Justice Tottenham, or until further orders

No 407 — Under the provisions of the Act of Parliament, 24 and 25 Vict, Cap 104, Section 7 and in supersession of Home Department Notification, No 341, dated the 13th March, 1890 the Governor General in Council is pleased to appoint Mr H W Gordon Bengal Civil Service, District and Sessions Judge, Sarun, to officiate as a Judge of the High Court of Judicature at Fort William in Bengal, during the absence on furlough of the Hon ble Mr Justice Beverley, or until further orders

The 27th March, 1890

No 432 — The services of Captain C J Roberts 16th Bengal Cavalry, are placed at the disposal of the Government of Bengal for employment as Cantonment Magistrate of Dinapore

No 434 — The Hon'ble Mr C. H. Hill took his seat as Officiating Judge of the High Court of Judicature at Fort William in Bengal on the forenoon of the 20th March, 1890.

No 437 — APPOINTMENT — Mr J W Neil Bengal Civil Service to officiate as Judicial Commissioner of the Central Provinces, during the absence on privilege leave of Mr R. J Crosthwaite, or until further orders.

No 439 — Her Majesty has been pleased to appoint the Hon ble Amir Ali, Esq, C I E, Barrister at Law, to be a Judge of the High Court of Judicature at Fort William in Bengal

ECCLESIASTICAL.

The 24th March 1890

No 93 — Her Majesty's Secretary of State for India has permitted the Reverend C R Tollemache a Senior Chaplain on the Bengal Ecclesiastical Establishment to retire from the service, with effect from the 19th April, 1890

No 98 — Her Majesty's Secretary of State for India has permitted the Reverend M Lamert, Senior Chaplain on the Bengal Establishment to retire from the service, with effect from the 4th May, 1890

The 26th March 1890

No 102 — The Ven ble W C Noyes, Archdeacon of Rangoon a Junior Chaplain on the Bengal (Rangoon) Establishment to be a Senior Chaplain, with effect from the 3rd March, 1890

CENSUS

The 24th March 1890

No 56 — The services of Captain R C Temple, B S C, on special duty under the Military Department are replaced at the disposal of the Chief Commissioner of Burma, with effect from the date on which he is relieved of the special duty on which he is at present engaged

This supersedes Home Department Notification, No 50, dated the 11th March, 1890

C J LYALL,

Offg Secretary to the Government of India

GOVERNMENT OF THE NORTH WESTERN PROVINCES AND OUDH

REVENUE DEPARTMENT

NOTIFICATION

Allahabad, the 24th March, 1890

No 457 — I 595 A — In exercise of the powers conferred by Section 5 of the Schedule Districts Act, XIV of 1874, the Lieutenant Governor of the North Western Provinces is pleased with the previous sanction of the Governor-General in Council, to extend clauses (c), (d), (e) and (f) of Section 257 of the North Western Provinces Land Revenue Act XIX of 1873, the Province of Kumaun and Garhwal

By Order,

R G WINTER,

for Chief Secy to Govt N.-W P & Oudh

REVENUE AND AGRICULTURAL DEPARTMENT

NOTIFICATIONS — GENERAL

Calcutta, the 25th March 1890

No 301-C.—During the absence of the Governor General in Council from Calcutta, the Assistant Surveyor General in charge of the Mathematical Instrument Department and Secretary under the Inventions and Designs Act V of 1888 will have charge of that portion of the Revenue and Agricultural Department which is left at Calcutta

PATENTS

The 26th March, 1890

No 665 P—Specifications of the undermentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888. Copies have been sent to the Governments of Fort St George and Bombay, and the Chief Commissioner of Burma. A copy of every specification is open to public inspection, from 11 A.M. to 4 P.M., at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, at No 13, Wood Street, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying —

No 91 of 1888—Carl Haggemacher Mill Director, of Budapest Hungary, for improved method and apparatus for sifting bolting, sorting grading or separating meal middlings and other like pulverulent or granular materials or produce

No 212 of 1889—Alois Winkler of 1 Schottenring 2 Vienna in the Empire of Austria, sheet metal printer for an improved manufacture of sheet metal signs

No 249 of 1889—Ludwig Stromeyer, of Constanx Germany, Manufacturer for an improved method of making cloth water proof, enabling it to keep its natural appearance firmness, and porosity

No 250 of 1889—George Valentine Morey, of Boston Massachusetts United States of America Broker, for improvements in machines for making heddles or harness for looms

No 259 of 1889—William Middleton, Manager and William Wilson, Card Manufacturer both of the Card Factory, Liversedge, in the County of York, England for improvements in apparatus for grinding card teeth for carding fibres

No 298 of 1889—Sir William Thomson Kt, of Glasgow College Doctor of Laws and Professor of Natural Philosophy, in the University and College

of Glasgow, in the County of Lanark North Britain, for improvements in valves for water, steam or other liquids or gases

No 325 of 1889—George Rose, of 70, Wellington Street, Glasgow, Scotland Engineer for improvements in and connected with oil spray lamps for lighting and heating purposes

No 332 of 1889—Charles Henry Logan Manufacturer of Detroit, in the County of Wayne, and State of Michigan, United States of America, for improvements in Secondary Batteries

No 336 of 1889—Robert Goodbody, of Upton Clara Kings County, Ireland, Jute spinner for an improved method of lubricating engines and separating or softening the incrustation in boilers

No 2 of 1890—Robert Florent Neuninger Engineer of the City of Newark, County of Essex and State of New Jersey United States of America, for combined smelting and reverberatory furnace, and an apparatus for catching the dust and condensing the fumes from the furnace

No 3 of 1890—James Holms Pollok, Chemist, of 27, St Vincent Place, Glasgow, Scotland, for improvements in the wet method of extracting gold from ores and in apparatus to be used therewith

MEDICAL

The 24th March 1890

No 203.—The services of Surgeon Major G Bomford M D, I M S, Bengal Establishment, are placed at the disposal of the Chief Commissioner, Central Provinces, with effect from the 8th April 1890

PORT BLAIR

The 28th March 1890

No 252.—Surgeon Major G P MacKenzie Senior Medical Officer Port Blair is granted one year's furlough on medical certificate, with effect from the 20th February, 1890

JUDICIAL

The 25th March, 1890

No 402 A.—The services of Captain C J B H Dressner Bengal Staff Corps, Squadron Officer 2nd Regiment, Central India Horse are placed at the disposal of the Chief Commissioner of the Central Provinces for employment as Cantonment Magistrate, Kamptee

No 403.—The Hon'ble L R Tottenham, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained furlough for five months and twenty days with effect from the 28th March 1890 or any subsequent date on which he may avail himself of it, together with the necessary subsidiary leave

Home Department Notification No 339, dated 13th March 1890, is hereby cancelled

No 405.—Under the provisions of the Act of Parliament, 24 and 25 Vict Cap 104 Section 7, and in supersession of Home Department Notification, No 329, dated the 12th March, 1890, the Governor General in Council is pleased to appoint Mr R F Rampini Bengal Civil Service District and Sessions Judge, Burdwan to officiate as a Judge of the High Court of Judicature at Fort William in Bengal during the absence on furlough of the Hon'ble Mr Justice Tottenham, or until further orders

No 407.—Under the provisions of the Act of Parliament, 24 and 25 Vict, Cap 104, Section 7 and in supersession of Home Department Notification, No 341, dated the 13th March, 1890 the Governor General in Council is pleased to appoint Mr H W Gordon, Bengal Civil Service, District and Sessions Judge, Sarun, to officiate as a Judge of the High Court of Judicature at Fort William in Bengal, during the absence on furlough of the Hon'ble Mr Justice Beverley, or until further orders

The 27th March, 1890

No 432.—The services of Captain C J Roberts 16th Bengal Cavalry are placed at the disposal of the Government of Bengal for employment as Cantonment Magistrate of Dinapore

No 434.—The Hon'ble Mr C. H. Hill took his seat as Officiating Judge of the High Court of Judicature at Fort William in Bengal on the forenoon of the 20th March, 1890.

No 437.—APPOINTMENT.—Mr J W Neil Bengal Civil Service to officiate as Judicial Commissioner of the Central Provinces, during the absence on privilege leave of Mr R Crosthwaite, or until further orders.

No 439.—Her Majesty has been pleased to appoint the Hon'ble Amir Ali Esq, C I E, Barrister at Law, to be a Judge of the High Court of Judicature at Fort William in Bengal

ECCLESIASTICAL.

The 24th March, 1890

No 93.—Her Majesty's Secretary of State for India has permitted the Reverend C F Tollemache a Senior Chaplain on the Bengal Ecclesiastical Establishment to retire from the service, with effect from the 19th April, 1890.

No 98.—Her Majesty's Secretary of State for India has permitted the Reverend M Lamert, Senior Chaplain on the Bengal Establishment, to retire from the service, with effect from the 4th May, 1890

The 26th March 1890

No 102.—The Ven'ble W C Noyes, Archdeacon of Rangoon a Junior Chaplain on the Bengal (Rangoon) Establishment to be a Senior Chaplain, with effect from the 3rd March, 1890

CENSUS

The 24th March, 1890

No 56.—The services of Captain R C Temple B S C, on special duty under the Militia Department are replaced at the disposal of the Chief Commissioner of Burma, with effect from the date on which he is relieved of the special duty on which he is at present engaged

This supersedes Home Department Notification, No 50, dated the 11th March, 1890

C J IYALL,

Offg Secretary to the Government of India

GOVERNMENT OF THE NORTH WESTERN PROVINCES AND OUDH

REVENUE DEPARTMENT

NOTIFICATION

Allahabad, the 24th March, 1890

No 457—I 595 A.—In exercise of the powers conferred by Section 5 of the Schedule Districts Act, XIV of 1874, the Lieutenant Governor of the North Western Provinces is pleased with the previous sanction of the Governor-General in Council to extend clauses (c), (d), (e) and (f) of Section 257 of the North Western Provinces and Revenue Act XIX of 1873, the Province of Kumaun and Garhwal

By Order,

R G WINTER,

for Chief Secy to Govt N W P & Oudh

REVENUE AND AGRICULTURAL DEPARTMENT

NOTIFICATIONS—GENERAL

Calcutta, the 25th March, 1890

No. 301-C.—During the absence of the Governor General in Council from Calcutta, the Assistant Surveyor General in charge of the Mathematical Instrument Department and Secretary under the Inventions and Designs Act V of 1888 will have charge of that portion of the Revenue and Agricultural Department which is left at Calcutta

PATENTS

The 26th March, 1890

No 665 P—Specifications of the undermentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act 1888. Copies have been sent to the Governments of Fort St George and Bombay, and the Chief Commissioner of Burma. A copy of every specification is open to public inspection, from 11 A.M. to 4 P.M., at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, at No 13, Wood Street, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying—

No 91 of 1888—Carl Haggemacher Mill Director, of Budapest Hungary, for improved method and apparatus for sifting bolting, sorting grading or separating meal middlings and other like pulverulent or granular materials or produce

No 212 of 1889—Alois Winkler of 1 Schottenring 2 Vienna in the Empire of Austria, sheet metal printer for an improved manufacture of sheet metal signs

No 249 of 1889—Ludwig Stromeyer, of Constanx Germany Manufacturer for an improved method of making cloth water proof, enabling it to keep its natural appearance firmness, and porosity

No 260 of 1889—George Valentine Morey, of Boston Massachusetts United States of America, Broker for improvements in machines for making beddles or harness for looms

No 289 of 1889—William Middleton Manager and William Wilson, Card Manufacturer both of the Card Factory, Liversedge, in the County of York, England, for improvements in apparatus for grinding card teeth for carding fibres

No 298 of 1889—Sir William Thomson Kt, of Glasgow College Doctor of Laws and Professor of Natural Philosophy, in the University and College

of Glasgow, in the County of Lanark North Britain, for improvements in valves for water, steam or other liquids or gases

No 325 of 1889—George Rose of 70 Wellington Street Glasgow Scotland Engineer, for improvements in and connected with oil spray lamps for lighting and heating purposes

No 332 of 1889—Charles Henry Logan Manufacturer, of Detroit, in the County of Wayne, and State of Michigan, United States of America, for improvements in Secondary Batteries

No 336 of 1889—Robert Goodbody of Upton Clara Kings County, Ireland, Jute spinner for an improved method of lubricating engines and separating or softening the incrustation in boilers

No 2 of 1890—Robert Florent Neumann Engineer, of the City of Newark, County of Essex and State of New Jersey United States of America for combined smelting and reverberatory furnace, and an apparatus for catching the dust and condensing the fumes from the furnace

No 3 of 1890—James Holms Pollok Chemist, of 27, St Vincent Place, Glasgow, Scotland for improvements in the wet method of extracting gold from ores and in apparatus to be used therewith

FOREIGN DEPARTMENT

NOTIFICATIONS

Fort William the 22nd March 1890

No 461 G—Major C E Yate CSI CMG, Bombay Staff Corps officiating Political Agent of the 2nd class is posted as Political Agent at Thal Chotiah

No 463 G—Surgeon Major A S G Jaya kar Indian Medical Service (Bombay) Agency Surgeon at Muscat is appointed temporarily to hold charge of the current duties of the office of Political Agent at Muscat in addition to his own duties *vice* Major C E Yate CSI, CMG with effect from the date of assuming charge and until further orders

The 26th March 1890

No 480 G—General Sir H N D Prendergast KCB VC Royal (late Madras) Engineer Resident of the 2nd class and Agent to the Governor General at Baroda is granted privilege leave for three months with effect from the 10th April 1890 or the subsequent date on which he may avail himself of the leave

No 482 G—Lieutenant Colonel F H Jackson, Bombay General List Infantry Assistant to the Agent to the Governor General at Baroda, in charge of the Amreli Mahals is appointed to officiate as a Resident of the 2nd class and as Agent to the Governor General at Baroda with effect from the date of assuming charge and during the absence on privilege leave of General Sir H N D Prendergast KCB VC RE or until further orders

No 1015 I—In exercise of the power conferred by section 35 of the Court fees Act VII of 1870, as applied to the Hyderabad Assigned Districts by Foreign Department notification No 212 J, dated the 24th October 1873 the Governor General in Council is pleased to direct that so much of the notification No 4650 dated the 10th September 1889 issued by the Department of Finance and Commerce under the Court fees Act VII of 1870 section 35 as is specified below shall be deemed to apply to the Hyderabad Assigned Districts—

The preamble, clauses (1) to (19) [both inclusive] clause (35) except the words 'in the Presidency of Bombay or by the Sadr Court in Sind' and clause (4b) except the words and figures 'or Act XX of 1864 (*an Act for making better provision for the care of the persons and property of minors in the Presidency of Bombay*)

2 The following notifications of the Government of India in the Foreign Department are hereby cancelled, namely—

(1) No 216 dated 11th April, 1884 in so far as it refers to section 35 of the Court fees Act 1870 and directs that clause III of notification No 361, dated 18th April, 1883 shall take effect in the Hyderabad Assigned Districts

(2) No 1926 I, dated 18th May 1888

No 1016-I—In exercise of the power conferred by section 26 of the Court fees Act VII

of 1870, as applied to the Hyderabad Assigned Districts by Foreign Department notification No 212-J, dated the 24th October, 1873, and all other powers enabling him in this behalf, the Governor General in Council is pleased to direct that the provisions (so far as they may be applicable) of Finance Department notification, N 1522 dated the 20th March, 1885, issued under the aforesaid section, shall be deemed to have applied to the aforesaid districts from the 1 April 1885

The 27th March, 1890

No 491-G—Captain A F DeLaessoe, C M G C I E Officiating Political Agent of the 3rd class is appointed to officiate temporarily as Resident of the 2nd class and Commissioner of Ajmere with effect from the date of assuming charge, *vice* Colonel G H Trevor, and pending the arrival of Colonel J Biddulph from furlough or until further orders

Captain P J Melvill Bengal Staff Corps, Officiating Political Agent of the 3rd class is posted temporarily as Assistant Commissioner of Ajmere

Munshi Bishen Sarup Rai Bahadur, Deputy Magistrate of Kekri, is appointed temporarily to hold charge of the current duties of the office of Assistant Commissioner of Merwara in addition to his own duties with effect from the date of assuming charge, and until further orders

No 493-G—Lieutenant A R Barwel Bengal Staff Corps attached to the Deoli Irregular Force is appointed to officiate as Adjutant of the Malwa Bhil Corps with effect from the date of assuming charge and during the absence on furlough of Lieutenant A Poingdestre or until further orders

No 495 G—During the absence of the Governor General in Council from Calcutta Captain J H Sadler Bengal Staff Corps officiating Secretary to the Board of Examiners, Fort William, and officiating Assistant Secretary to the Government of India in the Legislative Department will have charge of that portion of the Foreign Department which is left in Calcutta

No 498 G—Surgeon A W D Leahy Indian Medical Service, Bengal is appointed to be Agency Surgeon at Ulwar, with effect from the 3rd March, 1890, *vice* Surgeon Major T F Mullen M D appointed Medical Officer of the Meywar Bhil Corps

The 28th March 1890

No 500-G—Captain J H Leslie Royal Artillery, Imperial List, Station Staff Officer, 2nd class Neemuch, is appointed to officiate as temporary measure as Cantonment Magistrate Neemuch, in addition to his own duties, with effect from the 14th March, 1890, during the absence on privilege leave of Captain F G Alexander, or until further orders

No 503 G—Mr T Price, senior Apothecary, 1st grade Bengal, is appointed temporarily to officiate as Civil Surgeon at Sibhi, with effect from the date of assuming charge, *vice* Surgeon R R Weir, and until further orders

No 1033 I—Whereas the Governor General in Council has and exercises full jurisdiction

within those portions of land which are occupied, or may be hereafter occupied by the Bengal Nagpur Railway (including the land occupied as stations out buildings, and for other purposes connected with the Railway) which lie within the eastern parts of the Feudatory State of Gangpur and the States of Seraikilla and Khurawan

In exercise of this jurisdiction and of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act 1879, and of all other powers enabling him in this behalf the Governor General in Council is pleased to issue the following notification —

- (1) All laws for the time being in force in the Kolhan in the Singbhoom District shall be deemed to be in force in the aforesaid land
- (2) All Courts having for the time being jurisdiction within the Kolhan of the Singbhoom District shall exercise the same jurisdiction within the aforesaid land
- (3) The administration of the police within the aforesaid land shall be vested in the District Superintendent or the officer in charge of the District Police of Singbhoom for the time being who shall exercise within the aforesaid land the same police powers as he may exercise for the time being in the Kolhan of the Singbhoom District in subordination to the same authorities as he may be for the time being subordinate to when exercising these powers within the Kolhan of the Singbhoom District

W J CUNINGHAM

Offg Secretary to the Government of India

FINANCE AND COMMERCE DEPARTMENT

NOTIFICATIONS

LEAVE AND APPOINTMENTS

Calcutta the 28th March 1890

No 1478 — Mr A Kensington is appointed Under Secretary to the Government of India in this Department with effect from the date on which he assumes charge

No 1496 — Mr C J Rivett Carnac Comptroller Central Provinces is granted privilege leave for three months from 1st May, 1890

Mr R N Ray Assistant Comptroller General in charge of outside audits is appointed to officiate as Comptroller Central Provinces during Mr Carnac's absence on privilege leave

SEPARATE REVENUE

STAMPS

NON JUDICIAL EXEMPTIONS &c

The 28th March, 1890

No 1462 — Whereas under the terms of the Notification in the Department of Finance and Commerce No 3646, dated the 13th November 1880 the Municipality of Ahmedabad has paid into the Government Treasury the sum of Rs. 1,000

as composition for the stamp duty chargeable on a sum of Rs. 2,00,000 which the said Municipality was authorised to borrow, and of which a sum of Rs. 1,60,000 will be raised by the issue of the undermentioned debentures —

Nos 801 to 1120 dated the 1st November, 1889 of Rs. 500 each

In exercise of the powers conferred by section 8 of the Indian Stamp Act I of 1879 the Governor General in Council has exempted the above mentioned debentures from any stamp duty with which they might otherwise be chargeable whether on issue renewal subdivision or consolidation

SIPARAIT REVENUE POST OFFICE

The 26th March, 1890

No 1486 — From and after the 1st May 1890 the value for which a single letter or parcel can be insured during transit by post will be limited to Rs. (1 000) one thousand

STATISTICS AND COMMERCE CUSTOMS

The 24th March 1890

No 1078 — In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 the Governor General in Council exempts from the export duty to which it is liable under the Indian Tariff Act 1882 all rice exported by sea and entered outwards for either of the French ports of Pondicherry and Karika or passing by land into either of those settlements

This exemption shall commence on the 1st day of April 1890 and shall continue in force until the 30th day of April, 1890 inclusive

J I FINLAY

Deputy Secretary to the Government of India

MILITARY DEPARTMENT

Fort William the 28th March 1890

APPOINTMENTS

ARMY STAFF

No 284 — Major H E Penton Bombay Staff Corps 2nd in Command 7th Bombay Infantry to be Inspector of Army Signalling for Madras and Bombay *vice* Major A M Paterson who rejoins his regiment Dated 11th March 1890

COMMISSARIAT TRANSPORT DEPARTMENT

No 285 — Colonel J L Fagan Bombay Staff Corps Assistant Commissary General, 4th class to be Assistant Commissary General, 3rd class

Lieutenant W J R Wickham Bombay Staff Corps, Deputy Assistant Commissary General 1st class to be Assistant Commissary General 4th class

Lieutenant S W Lincoln Bombay Staff Corps Deputy Assistant Commissary General,

1st class, sub *pro tem.*, to be confirmed in that grade —

With effect from the 26th February, 1890, *vice* Major H S A Fuller Assistant Commissary General, 3rd class, retired

DISTRICT STAFF

No 286—Major General R H Viscount Frankfort de Montmorency, Her Majesty's Service, to command a district of the 1st class, *vice* Major General Sir G R Greaves, KCB, KCMG, appointed Commander in Chief of the Bombay Army Dated 11th March 1890

ORDNANCE DEPARTMENT

No 287—Colonel P Fitz G Gallwey R A, Inspector General of Ordnance, Bengal Circle to be Inspector General of Ordnance, Eastern Circle, Bengal

Colonel C Cowie R A Deputy Inspector General of Ordnance, Bengal Circle to be Inspector General of Ordnance, Western Circle Bengal

Captain L G Watkins R A Assistant to the Director General of Ordnance in India to be Ordnance Officer 3rd class and to be seconded as Assistant to Inspector General of Ordnance, Western Circle Bengal,—

With effect from the 1st April 1890

STAFF CORPS

No 288—The undermentioned officer, having completed eighteen months probationary service is admitted to the Bengal Staff Corps with effect from the date specified subject to confirmation by the Secretary of State for India —

Lieutenant E J Lugard Northumberland Fusiliers Wing Officer on probation, 42nd Gurkha Light Infantry,—28th July 1888

FURLOUGH AND LEAVE

No 289—The undermentioned officers are granted furlough out of India —

Lieutenant Colonel W P Harrison General List, Infantry Deputy Commissioner 3rd grade, officiating and grade North Western Provinces and Oudh, (m c) for one year—199 days under rules IX and XV and the remaining period under rule XIV clause (2) of the regulations of 1868

Lieutenant Colonel C F Hallett Bengal Staff Corps Assistant Commissary General, 2nd class, (m c) for one year—205 days under rules IX and XV, and the remaining period under rule XIV clause (2), of the regulations of 1868

Captain W H E Dobie, R A, Ordnance Officer, 2nd class, (m c) for six months under article 689, Army Regulations, India Volume I Part I

Honorary Lieutenant and Assistant Commissary J Tyler, Commissariat Transport Department (m c) under note 2 to rule VI of the regulations of 1875 (This cancels the furlough granted to him in G G O No 258 of 1890)

No 290—The undermentioned officer is granted leave to proceed out of India on medical certificate under the leave rules for the staff corps the leave to have effect in India from the date of being struck off duty till the date of sail-

ing the specified period to count from the date of leaving India —

Lieutenant C W Somerset, Bengal Staff Corps, 12th (The Kelat-i-Ghilzai) Regiment of Bengal Infantry, for one year Pension Service—6th year commenced 30th January, 1890

No 291—The undermentioned Warrant Officer is granted leave to proceed out of India on medical certificate under article 920 F Arm Regulations, India Vol I Part I the leave to have effect in India from the date of being struck off duty till the date of sailing, the specified period to count from the date of leaving India —

Sub Conductor J Benyon, Ordnance Department, for one year

No 292—Lieutenant A H Montagu, Bengal Staff Corps, 21st (Punjab) Regiment of Bengal Infantry, is granted an extension of leave to the 25th October 1889

No 293—Colonel C K M Walter, Bengal Staff Corps, is permitted to reside out of India

No 294—Lieutenant Colonel G T Morris Bengal Staff Corps has been granted by the Secretary of State for India, an extension of leave (m c) for six months

LONDON GAZETTE

No 295—The following extract is published for general information —

London Gazette, dated the 4th March, 1890 page 1205

India Office 4th March 1890

The Queen has approved of the following admissions to the Staff Corps made by the Governments in India —

BENGAL STAFF CORPS

To be Lieutenants

Lieutenant Stanislaus Michael Tighe from the East Yorkshire Regiment Dated 26th February 1888 but to rank from 29th August 1885

Lieutenant Frank Rennick, from the North Lancashire Regiment Dated 3rd May 1888 but to rank from 29th August 1885

Lieutenant Francis William Hallows from the Border Regiment Dated 20th September 1888 but to rank from 25th August, 1886

Lieutenant Henry Lawrence Fleming from the Royal Sussex Regiment Dated 9th May, 1888, but to rank from 10th November 1886

Lieutenant Philip Byron Bohun Forster from the Middlesex Regiment Dated 10th April, 1888, but to rank from 10th November, 1886

Lieutenant Henry John Milnes Macandrew from the Lincolnshire Regiment Dated 30th March, 1888, but to rank from 10th November 1886

Lieutenant Alfred Charles Hickley, from the West Riding Regiment Dated 10th May 1888, but to rank from 8th December, 1886

Lieutenant Arthur Cecil Hamilton Smithett, from the 1st Dragoon Guards Dated 7th April, 1888, but to rank from 29th December 1886

Second Lieutenant Hubert Walter Codrington, from the Liverpool Regiment Dated 9th April, 1888

Second Lieutenant George Rainier de Herrietz Smith, from the North Lancashire Regiment Dated 21st April 1888

Second Lieutenant James Masson Wikeley from the Royal Warwickshire Regiment Dated 4th May, 1888

Second Lieutenant Thomas Steward Barton from the 6th Dragoon Guards Dated 8th May, 1888

Second Lieutenant Alfred Percy Browne from the 6th Dragoon Guards Dated 10th May 1888

Second Lieutenant Arthur Charles Malleson Waterfield from the 1st Dragoon Guards Dated 12th May 1888

Second Lieutenant Roger Lloyd Kennion from the King's Own Scottish Borderers Dated 9th June, 1888

Second Lieutenant Henry Tweddell from the West Yorkshire Regiment Dated 2nd August 1888

* * * *

PROMOTIONS

No 296—Under the provisions of the Royal Warrant of the 10th November, 1881 the name Colonel F E A Chamier Bengal Staff Corps, placed on the list of Major Generals on the Indian Gradation List in consequence of the transfer to the Unemployed Supernumerary List on the 9th February, 1890 of Colonel J Swiney Madras Staff Corps, whose name is borne on the list of Major Generals of the Indian Army

No 297—The following promotions are made, subject to Her Majesty's approval—

To be Colonels in the Army

Lieutenant Colonel Hatley Frere Woodcock Bengal General List, Infantry—27th March, 1890

Captain and Brevet Lieutenant Colonel Norman Robert Stewart, Bengal Staff Corps,—28th March, 1890

BENGAL STAFF CORPS

To be Lieutenant Colonel

Captain Edmund Charles Elliston,—22nd March, 1890

MISCELLANEOUS LIST

No. 298—Deputy Assistant Commissary and Honorary Lieutenant Thomas Jamieson, Office of the Inspector General of Artillery in India, to be Assistant Commissary

Conductor H H Beatley, Adjutant General's Office, to be Deputy Assistant Commissary, Sub Conductor C Manley, Quartermaster General's Office, to be Conductor

Sergeant J McCusker, Chief Warder, Military Prison, Lucknow, to be Sub Conductor,—

With effect from the 23rd December, 1889, vice Honorary Captain and Deputy Commissary George Acres, transferred to the pension establishment

NATIVE ARMY

No 299—5th Bengal Cavalry—

Ressaidar and Woordie Major Shahrâh Khan to be Risaldar and Dafadar Sant Singh to be Jemadar vice Sundar Singh, transferred to the pension establishment

Jemadar Shiu darshan Singh to be Ressaidar, and Dafadar Ram Singh to be Jemadar vice Kân Singh, transferred to the pension establishment—

With effect from the 13th February 1890

No 300—22nd (Punjab) Regiment of Bengal Infantry—

Jemadar Din Muhammad from the 45th (Rattray's Sikh) Regiment of Bengal Infantry to be Jemadar, vice Amir Khan transferred to the pension establishment with effect from the 15th February, 1890

No 301—40th Regiment of Bengal Infantry—

Jemadar Kâlicharan Singh to be Subadar and Havildar Jagarnâth Singh to be Jemadar vice Baghel Singh Bahadur transferred to the pension establishment

Jemadar Hubdâr Singh to be Subadar and Havildar Bhajnu to be Jemadar, vice Atar Singh transferred to the pension establishment,—

With effect from the 1st January, 1890

No 302—45th (Rattray's Sikh) Regiment of Bengal Infantry—

Color Havildar Nihal Singh to be Jemadar vice Din Muhammad transferred to the 22nd (Punjab) Regiment of Bengal Infantry with effect from the 15th February, 1890

PUNJAB FRONTIER FORCE

No 303—4th Sikh Infantry—

Jemadar Fazl Khan to be Subadar, and Havildar Saif Ali to be Jemadar, vice Abbâs Khan, transferred to the pension establishment, with effect from the 1st February 1890

VOLUNTEER CORPS

APPOINTMENTS

No 304—Calcutta Volunteer Rifle Corps—

Mr John Pearson Vullant to be Second Lieutenant, vice Kellner, resigned

PROMOTIONS

No 305—Calcutta Light Horse—

The Hon ble Lieutenant Sir Alexander Wilson, Kt, to be Captain, vice Thomas, deceased

RESIGNATIONS

No 306—Northern Bengal Mounted Rifles—

Captain J C Price resigns his commission

No 307—Calcutta Volunteer Rifle Corps—

Lieutenant H Wood resigns his commission

MILITARY WORKS DEPARTMENT

PROMOTIONS

No. 308 — With reference to Public Works Department Notifications No 30 dated 21st January, 1890, and No 105, dated 7th March 1890, the following promotions are made in the Military Works Department, with effect from the 1st December, 1889 —

Colonel B Lovett R E, C B, C S I Superintending Engineer 2nd class, to Superintending Engineer 1st class
Major G Hildebrand R E, Superintending Engineer 2nd class, *temporary rank, Super*

numery, to Superintending Engineer and class, permanent

MARINE DEPARTMENT

FURLOUGH AND LEAVE

No 16 — The furlough out of India granted to Captain H S Black, I M, in G G O No 5 of 1889 will have effect from the 11th June, 1889 instead of from the 21st May, 1889 as therein stated

E H H COLLEN,
Secretary to the Government of India

MILITARY DEPARTMENT

NOTIFICATION

Calcutta the 28th March 1890

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1863 it is notified that reports of the deaths of the under mentioned Commissioned Officers on the dates specified were received in the Military Department between the 22nd and the 28th March 1890 —

Corps	Rank and Names	Date of Decease	Place of Decease	Testate or Intestate	REMARKS
1st Battalion Rifle Brigade	2nd Lieutenant F W II Somerset	20th March 1890	Bareilly		
2nd Battalion Royal Sussex Regiment	2nd Lieutenant T E B Green	22nd March 1890	Meean Meer		
4th Battalion King's Royal Rifle Corps	Captain G G H Allgood	22nd March 1890	Allahabad		

E H H COLIFN,
Secretary to the Government of India

PUBLIC WORKS DEPARTMENT

NOTIFICATIONS

Calcutta, the 24th March, 1890

No 141 — Mr Charles A Walsh is appointed as a Candidate in class III, grade 4 of the Superior Revenue Establishment of State Railways Locomotive Department and is posted to the establishment under the Director General of Railways for employment on the Oudh and Rohilkhand Railway

No 142 — Mr W E T Bennett Executive Engineer, 4th grade, *temporary rank*, Central Provinces, is temporarily transferred to Baluchistan

No 143. — Mr F N Guttersloh is promoted from class I grade 2, to class I grade 1, of the Superior Revenue Establishment of State Railways, Locomotive Department

The 25th March, 1890

No 144 — The following is published for general information —

No 865 G
GOVERNMENT OF INDIA
PUBLIC WORKS DEPARTMENT
GENERAL

Calcutta the 25th March 1890

NORTH WESTERN RAILWAY

Completion of the bridge over the Chenab River at Sher Shah

RESOLUTION — The bridge near Sher Shah over the Chenab River having been completed the Governor General in Council desires to record his appreciation of the successful manner in which this important work has been carried out

2 This bridge the last link which connects the Sind Sagar Railway with the North Western Railway, consists of 17 spans of 200 feet with a head way of 14 feet above high flood level. The 16 piers are founded on double wells sun

about 77 feet below low water. There is a combined roadway for cart and railway traffic the rails being flush with the roadway

3 The cost of the bridge itself is estimated at Rs 39,156. In addition to this, Rs 8,00,000 have been provided for the protective works necessary for training the river and Rs 98,000 for the approaches to the bridge and the junction with the North Western Railway at Mozufferabad. The total cost, inclusive of the military defences of the bridge, is Rs 42,70,000.

4 The bridge was begun in September 1888 and finished at the end of 1889 so that the time spent in construction was only 16 months. The rapidity with which the work was carried out reflects the highest credit on the officers and subordinates employed.

5 His Excellency the Governor General in Council desires specially to record his appreciation of the services of Mr J R Bell MICE Superintending Engineer and Engineer in Chief Mr F J F Spring I C F and MICE the Executive Engineer in charge Rai Sahib Preonath Ghose Executive Engineer Mr J Adam A MICE, Assistant Engineer Mr R R Giles Assistant Engineer and Mr J Durrand Honorary Assistant Engineer.

ORDER —Ordered that a copy of this Resolution be forwarded to the Director General of Railways for information and communication to the Officers concerned and that it be published in the *Gazette of India*.

R C B PLMBERTON Colonel R E

Secretary to the Govt of India

Documents accompanying
Nil

No 145 —Mr F E Robertson Superintending Engineer, 3rd class temporary rank State Railways is permitted at his own request to retire from the service with effect from the 21st December 1889.

No 146 —Mr W Connan Executive Engineer, 1st grade Bengal is appointed to officiate as a Superintending Engineer during the absence on furlough of Mr H Joll. While so officiating Mr Connan will hold the temporary rank of Superintending Engineer, 3rd class.

No 147 —The following appointments are made to the Candidate class of the Superior Revenue Establishment of State Railways Locomotive Department in class III, grade 4 —

Mr Cyril Hitchcock
Arthur Barrow
Edmond Kearsley Horsfall

No 148 —With reference to Public Works Department Notification No 147 dated 25th March, 1890 the services of Messrs C Hitchcock A Barrow and E K Horsfall, Locomotive Candidates in class III grade 4 of the Superior Revenue Establishment of State Railways are placed at the disposal of the Director General of Railways for employment on the North Western Railway.

The 27th March 1890

No 149 —The Governor General in Council is pleased to order the following permanent pro-

motions to and in the classes of Chief and Superintending Engineers, with effect from the 5th February, 1890 —

NAMES	From	To
McNelis Colonel J M R E	Chief Engineer 1st class sub <i>pro tem</i>	Chief Engineer 1st class
Parker W H	Chief Engineer 3rd class sub <i>pro tem</i>	Chief Engineer 3rd class
Parker W H	Chief Engineer 3rd class	Chief Engineer 2nd class
Walker F B	Superintending Engineer 1st class sub <i>pro tem</i>	Superintending Engineer 1st class
Cracey Lieutenant Colonel T R E	Superintending Engineer 2nd class sub <i>pro tem</i>	Superintending Engineer 2nd class
Ramsay J	Executive Engineer 1st grade (Superintending Engineer 2nd class sub <i>pro tem</i>)	Superintending Engineer 3rd class

No 150 —With reference to Public Works Department Notification No 53 dated the 31st January 1890 Lieutenant Colonel G T Skip with R E held the temporary rank of Chief Engineer, 3rd class from the 30th December, 1889, to the 14th January 1890 inclusive.

No 151 —With reference to Public Works Department Notifications Nos 54 and 55 of the 31st January 1890 Mr R A Cordner held the temporary rank of Superintending Engineer, 3rd class from 30th December, 1889, to 1st January, 1890 and Mr A Grant the same rank from 2nd to 14th January 1890.

No 152 —In Public Works Department Notification No 36 of the 24th January, 1890 for 1st February 1890 read 11th February 1890, as the date of commencement of the special leave granted to Rai Sahib Ramkissen Mookerjee Assistant Engineer, 1st grade, North Western Provinces and Oudh.

No 153 —Mr J W Buyers CIE, Superintending Engineer 1st class sub *pro tem*, and Engineer in Chief Mu Valley State Railway, is granted furlough for eight months under Article 340 of the Civil Service Regulations with effect from the 15th March 1890 or such subsequent date as he may avail himself of the same.

No 154 —Mr J W Wright, Superintending Engineer 1st class Punjab is appointed to officiate as Chief Engineer and Secretary to the Chief Commissioner of Burma in the Public Works Department with the rank of Officiating Chief Engineer 3rd class during the absence on privilege leave of Lieutenant Colonel W G Cumming R E or until further orders.

No 155 —Under section 4 of the Indian Railway Act of 1879 the Governor General in Council is pleased to sanction the use of locomotive engines or other motive power and carriages and wagons to be drawn or propelled thereby on His Highness the Garkwar's Petlad Railway.

No 156 —The services of Mr J A Ryan, Accountant 1st grade and Honorary Assistant Examiner in the office of the Examiner of Accounts, Mu Valley Railway are placed at the disposal of the Government of Madras for employment on the Villupuram Guntakul State Railway.

No 157 —With reference to the Indian Railways Act, Act No IX 1890 Chapter I paragraph 3, clause (b), published in Part IV of the *Gazette*

of India of the 22nd March, 1890 the designation of the principal officer of the North Western Railway is altered from "Director" to 'Manager,' with effect from 22nd March, 1890

No 158—Mr W E Curry, Deputy Examiner of Accounts in the office of the Examiner of Public Works Accounts Burma is appointed to officiate as Examiner of Public Works Accounts, Burma, during the absence of Mr W G Bayly on privilege leave

No 159—Mr W P Godfrey Accountant, 1st grade, in the office of the Examiner of Public Works Accounts, Burma, is appointed to officiate as Deputy Examiner of Accounts during the absence of Mr W G Bayly on privilege leave

No 161—Lieutenant H H Austin R E Assistant Engineer, 2nd grade temporary rank,

No 168—The following promotions are made in the Superior Accounts Establishment —

NAMES	From	To	Nature of promotion	With effect from
Macdonald R G	Examiner 1st class <i>temporary</i>	Examiner 1st class	Permanent	The 19th February 1890
Hutchinson F R	Examiner 4th class 1st grade	Examiner 3rd class	Temporary	The 7th March 1890
Macpherson J L	Examiner 4th class 2nd grade	Examiner 4th class 1st grade	Temporary	19th February 1890
O Donoghue W F	Examiner 4th class 2nd grade	Examiner 4th class 1st grade	Temporary	19th February 1890
Waller Captain E A R E	Examiner 4th class 2nd grade <i>sub pro tem</i>	Examiner 4th class 2nd grade	Permanent	19th February 1890
Ogden W	Examiner 4th class 3rd grade	Examiner 4th class 2nd grade	Temporary	19th February 1890
English R A	Examiner 4th class 3rd grade <i>sub pro tem</i>	Examiner 4th class 3rd grade	Permanent	19th February 1890
Harrison A C	Examiner 4th class 3rd grade <i>temporary</i>	Examiner 4th class 3rd grade	Sub <i>pro tem</i>	19th February 1890
Balston C R T	Deputy Examiner 1st grade	Examiner 4th class 3rd grade	Temporary	1st March 1890
Wathen H A D	Deputy Examiner 1st grade	Examiner 4th class 3rd grade	Temporary	15th March 1890
Browne Captain C A R	Deputy Examiner 1st grade	Examiner 4th class 3rd grade	Temporary	15th March 1890
Yeats S K L	Deputy Examiner 1st grade <i>sub pro tem</i>	Deputy Examiner 1st grade	Permanent	19th February 1890
Hickie W C	Deputy Examiner 2nd grade	Deputy Examiner 1st grade	Sub <i>pro tem</i>	19th February 1890

TELEGRAPH

The 27th March, 1890

No 160—The Governor General in Council is pleased to make the following temporary promotions in the Indian Telegraph Department —

NAME	From	To	REMARKS
Mr R L D Gompertz	Assistant Superintendent class V 1st grade	Officiating Superintendent 3rd grade	<i>Vice</i> Mr J A Briggs on furlough
M M J Brind	Assistant Superintendent class V 1st grade	Officiating Superintendent 3rd grade	<i>Vice</i> Mr C B D Marks on privilege leave

The 28th March 1890

No 163—Colonel H A Mallock, BSC, Director General of Telegraphs, who should, under article 684 of the Civil Service Regulations, have vacated his appointment on the 9th April 1889, was granted an extension of his service to the 31st March, 1890 under the authority of Her Majesty's Secretary of State for India

whose services have been placed temporarily at the disposal of the Public Works Department, is posted to the establishment under the Director General of Railways for employment on the Peshawar Dhakka Survey

No 162—With reference to rule IV of Public Works Department Resolution No 19 A E, dated the 25th January, 1889, it is notified that two vacancies in the Superior Accounts Branch of the Public Works Department will be open to competition at the next examination for admission into that branch of the service

The 28th March, 1890

No 167—Mr R G Macdonald Deputy Accountant General and Officiating Under Secretary to the Government of India in the Public Works Department is confirmed in that appointment, *vice* Lieutenant Colonel A G Begbie, R E

ral of Telegraphs vacates his appointment, with effect from the 31st March 1890

No 165—With reference to Public Works Department Notification No 164 of this date Colonel H A Mallock is placed on special duty in connection with the Paris Telegraph Conference from the date of vacation of the post of Director General of Telegraphs

No 166—With reference to Public Works Department Notification No 164 dated the 28th March 1890, the Governor General in Council is pleased to make the following permanent promotions in the Indian Telegraph Department with effect from the date of relief of Colonel H A Mallock BSC Director General of Telegraphs in India, who has vacated the appointment —

NAME	From	To
Mr W R Brooke	Deputy Director General	Director General
Mr J H Lane	Director and Officiating Deputy Director-General	Deputy Director-General
Mr S P W V Luke C I E	Superintendent and grade and Officiating Director	Director



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 29 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART II

Notifications by High Court Comptroller General &c

GAZETTE OF INDIA

NOTICE

The 29th March, 1890

From the 12th April next, till further notice, Parts I, IV, V, and VI of the *Gazette of India* and the Weather and Crop Report will be published at Simla. After the 5th April, all Notifications and other matter intended for publication in these Parts should be addressed to the Publishing Publisher at Simla.

Retvised rates from 1st January 1889,

	Per a	m
Subscription for <i>Gazette</i> and Supplement	15	0 0
Postage	5	8 0
Subscription for Parts I, II and III or any of them	6	0 0
Postage	2	8 0
Subscription for Parts IV, V and VI or any of them	4	0 0
Postage	2	8 0
Subscription for Supplement only	5	0 0
Postage	3	0 0
Subscription for Supplement and Part VI	6	0 0
Postage	5	0 0

For a single copy of the *Gazette* and Supplement 8 as

For a single copy of Parts I, II and III or IV, V and VI or Supplement 4 as.

Postage on single copies varies according to weight.

Rules and Notifications issued under Legislative Acts and having the force of law may be obtained separately at per page 2 pice.

By order of Government, all subscriptions at be paid *in advance*.

Applications for the supply of the *Gazette* on public service should be addressed to the Home Department.

Complaints regarding non receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo of the Government of India Home Department of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's *Gazette*.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN

Publisher Gazette of India

SURVEY OF INDIA DEPARTMENT— TRIGONOMETRICAL BRANCH

NOTIFICATION

Dehra Dun, the 21st March 1890

No 1—Mr B. R. Hughes Assistant Surveyor, 2nd grade Survey of India is granted privilege leave for three months under the provisions of Section 11 Chapter XII of the Civil Service Regulations, with effect from the 1st proximo or such subsequent date as his services can be spared.

G. SIRAHAN, *Lieut Colonel R.F.*

*Deputy Surveyor General
In charge Trigonometrical Branch*

CALCUTTA MINT

NOTIFICATION

List of Coins acquired under the Indian Treasure Trove Act and available for sale to Nummatists (Home Department Resolution No 46—1668 82, dated 9th October 1884)

Register Number	DESCRIPTION	Metal	Value of each coin			Number of coins available for sale	REMARKS
			R	a	p		
97	<i>Found in the Jubbulpore District</i> Coins of Hashang State of Malwah	Copper	0	2	0	162	These coins will be able for sale up to not later than the Sep 1890
103	<i>Found in the Wardha District</i> Ahmad Shah Bahadur (Mint Katak)	Silver	1	0	0	36	
104	Ditto (New Nagpur flag, and 9)	Do	1	0	0	18	
105	Muhammad Shah (Old Nagpur Symbol—Mint Surat)	Do	1	0	0	49	Do do 14th Oct 18
106	<i>Found in the Shapur District</i> Saifuddin Hosein Ourlah	Amalgam of silver & copper	0	2	0	363	
108	<i>Found in the Sialkot District</i> Muhammad Shah Emperor of Delhu	Silver	1	0	0	39	
111	<i>Found in the Shahpur District</i> Maizzuddin Muhammad bin Sami Conqueror of India A D 1193 1205	Amalgam of silver & copper	0	4	0	249	Do do 6th Nov 18
116	<i>Found in the Sarun District</i> Alamgir /ani (date top right side)	Silver	1	4	0	7	
122	<i>Found in the Jubbulpore District</i> Coins of the Mugal Emperors of Delhu	Silver	1	4	0	10	
123	Muhammad Shah	Do	1	4	0	4	Do do 3rd Dec 1
124	Ahmed Shah	Do	1	4	0	6	
	Alamgir						
127	<i>Found in the Shapur District</i> Coins belonging to the reign of Ghiyasuddin Balbon Pathan Sultan of Delhu	Amalgam of copper & silver	0	2	0	102	Do do 6th Feb 18
128	<i>Found in the Shahpur District</i> Saif ud din Hasan Karlagh A D 1222	Amalgam of silver & copper	0	2	0	299	
129	<i>Found in the Tipperah District</i> Alamgir Zani Rupees	Silver	1	4	0	55	
130	Shah Allam	Do	1	4	0	9	

Statement of the Affairs of the Bank of Bengal for the week ending 25th March 1800

[illegible]

BANK OF BENGAŁ
Calcutta the 7th March 1900

F T LEWIS
Offg Chief Accountant
Rate for Demand Loans 11 per cent
Percentage 97

By Order of the Directors
W WESTLAND
Off. Secretary & Treasurer

Statement of Silver Balance in the Calcutta Mint for the week ending 26th March, 1800

	K	K
Value of silver held in the Mint on account of the Currency Department on the evening of the 19th March 1900	21 24 749	
Value of Government silver in the Mint on the same date	2 12 953	
ADD—	— — —	23 37 65
Silver received by the Mint during the week on account of the Currency Department	12 42 170	
Ditto ditto Government	70 918	
Deduct—	— — —	13 13 183
New coin paid to Reserve Treasury during the week	1 72 700	31 50 773
Petty items issued for miscellaneous purposes	—	1 72 700
Balance on the evening of the 26th March 1900		34 78 073
The Balance comprises—		
Silver held on account of the Currency Department	35 53 573	
Ditto ditto Government	24 497	
There is in addition awaiting assay—	—	34 78 070
Bullion belonging to Private Individuals	11 44 860	
Ditto ditto Government	—	11 44 860

A W BAIRD *Lieut Colonel R t*
Master of the Mint

CALCUTTA MINT
The 27th March, 1800

TELEGRAPH DEPARTMENT

NOTIFICATION

Calcutta, the 22nd March, 1890

No 28 — The following officiating promotion in the Superior Establishment of the Indian Telegraph Department is sanctioned, with effect from the 4th March 1890 —

Name	From	To	REMARKS
J M Coode	Assistant Superintendent class VI and grade	Assistant Superintendent Office at class V	Mr W B Melille temporarily promoted to class IV

H A MALLOCK
Director General of Telegraphs

**AGENT TO THE GOVERNOR
GENERAL RAJPUTANA**

NOTIFICATIONS

Abu the 18th March, 1890

No 1110-G—With reference to Foreign Department Notification No 306 G dated 1st March 1890 Lieutenant H L Showers BSC took over charge of his duties as Officiating Wing Officer and Adjutant of the Erimupura Irregular Force, on the 12th idem

The 22nd March, 1890

No 1207 G—The privilege leave granted to Colonel F W Boileau, Commandant Deoli Ir regular Force, in this Office Notification No 224 C dated 11th February, 1890, is extended to 7th April, 1890

By Order,

E A FRASER, Major
First Asst Agent to the Govr Genl
Rajputana

CHIEF COMMISSIONER OF AJMERE MERWARA.

NOTIFICATION

Abu the 19th March, 1890

No 259—Under Section 68 of Act X of 1882 (Code of Criminal Procedure) the Chief Commissioner of Ajmere Merwara is pleased to invest the Sheristadars Readers or Senior Clerks of the following courts with power to sign all summonses issuing from such courts under the Code of Criminal Procedure—

- 1 The District Magistrates of Ajmere and Merwara
- 2 The Judicial Assistant Commissioner of Ajmere
- 3 The Extra Assistant Commissioner of Ajmere
- 4 The Cantonment Magistrate of Nusseerabad
- 5 The Deputy Magistrate of Kekri

By Order

E A FRASER Major,
First Asst to the Govr Genl & Agent
Rajputana & Chief Commr Ajmere Merwara

MILITARY WORKS DEPARTMENT

NOTIFICATION

Simla the 15th March 1890

No 7 A—Captain J Dallas, R E, Assistant Engineer 1st grade is appointed to officiate as Executive Engineer of the Special Defence Division, Bombay, with effect from the 1st January, 1890

G E SANFORD, Brigdr Genl R E,
Inspector General of Military Works

DIRECTOR-GENERAL OF RAILWAYS

NOTIFICATION

Calcutta, the 22nd March, 1890

No 11—Mr A Peyton, Assistant Locomotive Superintendent class III, grade 4 is appointed to officiate as a District Locomotive Superintendent in class II, grade 4 of the Superior Revenue Establishment of State Railways, during the absence on furlough of Mr G P Spooner, District Locomotive Superintendent, or until further orders

L CONWAY GORDON
Director General

TREASURE TROVE

NOTICE

It is hereby notified under Section 5 of Act VI of 1878, that, on the 10th January, 1890, the undermentioned three idols, weighing 1,300 seers in all, and of which the aggregate value is estimated at Rs 450 were found underground near a tank in Paimash No 175 measured as Punja Seikul Tidal in the village of Tallavilagam, in Tirutmaipundi Taluq—

Weight in seers	Approximate Value. Rs & p	
One copper idol of Nalana Sabapati	1 000	300 0 0
One idol of Upaya Nachiar Amman	200	100 0 0
One idol of Upaya Nachiar Amman	100	50 0 0
TOTAL		450 0 0

All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector of Tanjore, at his office on the 5th August, 1890, in view to the matter being enquired into and determined according to law

E GIBSON,
Collector of Tanjore

TANJORE

The 18th March 1890

SURVEY OF INDIA DEPARTMENT PUBLICATIONS FOR SALE

Metric Weights and Measures and other Tables price Rs 8 obtainable at the Surveyor General's Office No 13 Wood Street Calcutta

Descriptive Catalogue of Instruments available at the Mathematical Instrument Office No 15 Wood Street Calcutta price Rs 2

Tide Tables for the Indian Ports for the year 1890 (also January 1891)—

Part I Western Ports *vis*—Aden Kurrachee Okha Point and Bevt Harbour (mouth of Gulf of Cutch) Kathiawadar Bhavnagar Bombay Mormugao (Goa) Karwar Beypore Cochin Tuticorin Galle and Colombo (Ceylon) and Paumben Pass (Island of Rameswaram) Price Rs 2

Part II Eastern and Burma Ports, *vis*—Negapatam Madras Cocanada Vizagapatam I also Point, Dablat (Saugor Island) Diamond Harbour Kidderpore (Calcutta) Chittagong Akyab Elephant Point Rangoon Amherst Moulmein and Port Blair Price Rs 2

Aden pamphlet Price As 8
Kurrachee pamphlet " 8
Ditto Sheet " 8

Okha Kathiawadar and Bhavnagar pamphlet R 1

Bombay pamphlet " As 8
Ditto Sheet " 8

Mormugao and Karwar pamphlet " 12
Tuticorin Galle Colombo and Paumben Pass pamphlet " R 1

Madras pamphlet " As 8
Ditto Sheet " 8

Hooghly River Sheet " R 1
Chittagong pamphlet " As 8

Rangoon River pamphlet " 12
Ditto Sheet " 12

Moulmein River pamphlet " 12
Port Blair pamphlet " 8

These can be purchased either directly from the Office of the Tidal and Levelling Party, Survey of India, Poona or from the following Agents—

Messrs Thacker Spink and Company, Calcutta, Messrs Thacker and Company Bombay,

he Manager, *Times of India* Bombay the
Port Officers at Moulmein, Chittagong, False
Point, Cocanada, Madras Negapatam Paumben
uticorin, Colombo, Galle Cochin Calicut
Mangalore and Aden the Vice Chairman Port
Commissioners, Rangoon, and the Chairman,
Port Trust Kurrachee

M W ROGERS, *Lieut Col R E*,
Assistant Surveyor General
In charge Surveyor General's Office

POST OFFICE

NOTIFICATIONS

*Unclassified Letters held in the Calcutta General Post Office
on 25th March 1890*

Canadian Pacific	Daimo S	Richards L
Railway and Steam	Dalton John S	Speed & Co
Ship Company	Dick W B	Wetherill S
Agent of	Latape E D & Co	Wedderburn
Warton Sydney &	Reid Mrs (Wool	William
Co	merchant)	
then A M		

Letters marked Care of Post Office

aldwin W H	Hamilton C J	O Mealy Capt
Brascom F	Handcock J C	D Oly
ms A H	Hrdy Mrs M	Payne E H
aham F	Haye G Irvine	Penn Mrs
itten W	Hewett F J	Fette Edward
owa W	Higgins C C	Phillips Mrs G
owne A D	H g ath Mrs M	Platts Mrs S K
arnett Mrs	Horua Mrs M L	Potok e Count J
rbery Lady	Howard Dr B	Powell R
yley H	Humphres Mrs H	Prenter Miss
armetaut M	Hunter H C	Ranc t F deM
tatterton Joseph	Jackso Mis C N	Ranken Bayne
ose Henry	Jackso S J	Rennick F B M
oper H J	Johan essen O C	Rishworth Mrs
oper W	K naid F	Rob rtson John
Rocha B F	Kob s J D	Robinson G
uglas G P H	Lach R	Rosenstern Otto
akefo d A	Lan b F G	Ruskell Richard
nlo Viscount	Lamb Miss Kate	Ross J D
mond G F	Langer J O	Russell Donald
ott K	Linton C E	Rutte Dr G H
more John S	Liv sey Thomas	Seale F W
rguson J H &	Long W	Stebbing Capt A E
o	Mackenz e J	She m n John
nachhaker F	Major A	Shworth T K
bes James	Mathewson F	Thompson D
shaw H	Matthews J R	Thomson Captain
amer Miss Flo.	Maxwell Sir J S	W A
ancis A M	May J J	Uphill T
ancis, Mrs R	McSmith D	Ursto Johan
steman Charles	Menexis Mrs C	Walt r Amherst
ord H J	Menxies C	Walter F
lett Capt T E	Morgan M s R	Warry W
ver W E	Mo ahead L	Weathe els Harry
sa W W	Newby C R A	

Registered Letters

iodetti, A	MacLeod D J	Maisland W
vis W N		

*Unclaimed Letters held in the Baggage Post Office
on the 24th March 1890*

ton, Mrs Mary	Fergus n H F	James, C W
knas J W	Floescher I	Robertson J
lter, A	Haddon A	Rodrigues A L
Ikusa, G H	Henderson W	Wilker H F

E HUTTON

Presidency Postmaster Calcutta

The 29th March 1890 SEA AND FOREIGN MAILS

Mails for	Date of closing at Calcutta	Route by which despatched
Egypt Europe America Cap Colon es through United King dom	1890 1st Apl	Per P & O Str from Bombay
Ditto (Hook Post a d Patte Pack ts)	31st Mar	Ditto
Mauriti s Mahé (Seychelles) and Réunion	1st Apl	Ditto
Ceylon, t t aits Settlements Ne the lands India Labuan Ban kok (Sia n) P il ppine Islands China and J pan	7th	Ditto
Australia New Ze land and Tas mania	7th 2nd	Ditto Per P & O Str
Madras and Colombo		Nepaul
Straits China and Japan	8th	Per Steamer Apcar
Rangoon and M ulme n	1st	Per Steamer Rajpootana
Ditto ditto	4th	Per Steame Palstan
Akyab Ky ukpyu Sandoway a i R gorn	2nd	Per Steamer Coconada
Colombo	1st	Per Steame Orion
Ad la de Melbourne Sydney and Bimbane	2nd	Per Steamer Nerbudda
Zanzibar and Mombassa	2nd	Per Steame Madura

N B—The letters for inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late-fee at 7 P M precisely and for inland letters and papers fully prepaid and bearing a extra postage stamp of half anna will be received up to 7 30 P M

On the day of dispatch of the Mail for Europe the letter box for Foreign articles will be cleared for the last time for articles with out the late fee at 8 15 P M and for papers with out the late fee at 8 30 P M On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 7 P M and Foreign letters and papers fully prepaid bearing an extra postage stamp of half anna will be received up to 7 30 P M for despatch by any Foreign Mail despatched the same night

E HUTTON,

Presidency Postmaster Calcutta

GOVERNMENT CINCHONA FEBRIFUGE

This preparation is an efficient substitute for quinine and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time from the Superintendent Botanical Garden Calcutta *for cash only* at the following rates—per four ounce tin, *R 7 14* per eight ounce tin *R 7-4* per pound tin *R 14* The general public can be supplied by the Superintendent Botanical Garden *for cash only* at the under noted rates—per four ounce tin *R 4 14* per eight ounce tin *R 9 4* per pound tin *R 17 8* This medicine is also sold by the principal European and Native druggists in Calcutta. Postage four anna per four ounce tin, eight annas per eight ounce tin, and twelve annas per pound tin in addition to the foregoing rates

گورنمنٹ سینکونا فیری فوج

یہ دوا کربناتوں کا عمدہ بدلہ ہے اور ناکہ کے موزانک
کارکن کے لیے کمپی نام کے سرپرستوں صاحب سے ہر ایک مقام

(1) Is said and above said map of 1889 to hold be at once register and remitted

Public Service Commission, 1886-87 Report of the
Fcap size, lamp cover R1 (4a)
Appendices to above. R2 (10a)

Proceedings of the Public Service Commission 1886—

- Vol. I Relating to the Punjab R1-8 (8a)
- Vol. II Relating to the N W P and Oudh R1 (7a)
- Vol. III Relating to the Central Provinces and Hyderabad
Assigned Districts R1 (4a)
- Vol. IV Relating to the Bombay Presidency R2 (11a)
- Vol. V Relating to the Madras Presidency R2 (10a)
- Vol. VI Relating to the Lower Provinces Bengal R2
(12a)

Proceedings of the Sub-Committee of the above Commission—

- Relating to the Forest Department R1 (4a)
- Ditto Police Department R1 (6a)
- Ditto Accounts Department R1 (3a)
- Ditto Public Works Department R1 (5a)
- Ditto Customs Department R1 (2a)
- Ditto Registration Department R1 (3a)
- Ditto Telegraph Department R1 (3a)
- Ditto Postal Department R1 (3a)
- Ditto Pilot Service R1 (2a)
- Ditto Survey Department R1 (3a)
- Ditto Jails Department R1 (2a)
- Ditto Salt Department R1 (3a)
- Ditto Mint Department R1 (2a)
- Ditto Scientific Department R1 (2a)
- Ditto Opium Department R1 (2a)
- Ditto Education Department R1 (5a)

Famine in Bengal and Behar Correspondence relating to
the from October 1873 to May 31 1874 Fcap boards
R1-8 (12a)

Famine in Bengal and Behar Papers relating to the
Fcap boards R1-8 (2a)

Drought in Bengal and Behar Special Narrative of the
1873-74 with Minutes by the Hon. Sir RICHARD TEMPLE
K C S I Fcap boards R1-8 (12a)

Andamans and Nicobars Hand Book for the revised up
to 1st April 1877 Super royal 8vo full cloth R1 (3a)
interleaved R1 (4a)

Andaman and Nicobar Manual as in force on 1st January
1886 By LIEUT. COL. W. B. BIRCH Super royal 8vo
boards R2 (4a)

Populations in the Andamans Statistics of 17th February
1881 Fcap paper cover 8a (1)

Nancowry Dialect of the Nicobarese Language a Dic-
tionary of the In two parts bound in one Nicobarese-
English and English Nicobarese By the late F. A. de KOMP
STOFF Royal 8vo boards R2 (4a)

Calcutta Gazette, Selections from 1816 to 1827 By
H. D. SANDHAM C S Super royal 8vo full cloth Vol. I
R1-8 (8a) Vols II III IV and V R1 (12a) each

Unpublished Records of Government Selections from
from 1748 to 1797 By REV. J. LONG Super royal 8vo full
cloth R3 (4a)

Surgeon-Generals of Government Emigrant Ships
Instructions for guidance of regarding Contagious Fever
Super royal 8vo paper cover 4a (a)

British born Subjects Statistics of recorded at the Census
of India, 17th February 1881 Fcap paper cover 8a
(1a)

Relations of the Government with the Hill Tribes of the
North East Frontier of Bengal History of By ALEX
MACKENZIE B C S Super royal 8vo full cloth R5 (8a)

Vernacular Education in Bengal and Behar Adams
Reports on By the REV. J. LONG Super royal 8vo
full cloth R2 (3a) in stiff covers R-8 (8a)

Education in India Papers connected with Royal 8vo
lamp cover R1 (2a)

Education in India in 1886 Review of Fcap boards
R2 (9a)

Appendices to the Indian Education Commission Report
covering—

- Bengal—Report Evidence and Memorials Fcap
boards R3 (10a)
- Central Provinces—Report Evidence and Memorials
Fcap boards R2 (7a)
- North Western Provinces—Report Evidence and
Memorials Fcap boards R3 (12a)
- Hyderabad Assigned Districts—Report on Education
Fcap boards R1 (3a)
- Coorg—Report on Education from 1834 to 1882
Fcap paper cover 8a (2a)
- Bombay—Report Vol I Fcap boards R2 (7a)
- Bombay—Evidence and Memorials Vol II Fcap
boards R4 (10a)
- Madras—Report Evidence and Memorials Fcap
boards R4 (12a)
- Punjab—Report Evidence and Memorials Fcap
boards R4 (12a)

Public Instruction in Assam General Report on for
1881-82 Fcap boards R1 (4a)

Census of British India, Report on the taken on 17th
February 1881 Vol I Fcap boards R2 (8a)

Population of the Indian Empire Statistics of collected
at the Census of 1881 Vol I Fcap boards R2 (8a)

Census of British India List of Castes &c and extracts
from Provincial Reports Vol III Fcap boards
R1-8 (6a)

Report (First) of the Curator of Ancient Monuments in
India for the year 1881-82 (without illustrations) Super
royal 8vo boards R1-8 (4a)

REVENUE DEPARTMENT

A Dictionary of the Economic Products of India.

By DR. GEO. WATT C I E,
Reporter on Economic Products

Published under the authority of the Government of India in the
Revenue and Agricultural Department

The first two volumes of this work are now ready for issue, and
intending subscribers are invited to register their names with
the Superintendent of Government Printing Calcutta.

The Dictionary is intended to deal with the products of India
—animal vegetable and mineral each product being treated
after a uniform plan the paragraphs of which give the scientific
vernacular and European names; habitat or source;
history properties and uses both chemical and industrial;
trade statistics markets &c. The work is arranged alpha-
betically according to scientific nomenclature but commercial
and important vernacular names are also given as cross refer-
ences so that little difficulty need be experienced in finding
the account of a product even when its scientific name is un-
known to the reader.

An important feature of the Dictionary consists in the fact that
derived information is in every instance given under quotation
marks and with a reference to the original publication. Nu-
merous contributions have however furnished the results of
new discoveries and confirmed the vernacular names so that
the Dictionary is not only a complete compilation of pub-
lished information but has been brought abreast of the most
recent inventions and discoveries.

Volume I contains the letters A and B and consists of 559 royal
pages. Volume II embraces the letter C in 689 pages; Vol-
ume III is in course of preparation and will contain the letters
D E F and G. The whole work will it is expected be
completed in six volumes by 1891 but a seventh volume may
also be issued consisting of an Index to all the vernacular and
other names contained in the Dictionary and this as a work
of reference it is hoped may prove of considerable value.

The price to subscribers will be in India Rs 30 and in England 2
guineas payable in advance for the complete set. An extra
charge for packing and postage will be made for the set in
India, at 8 annas per volume and for England at 2 rupees 6
annas per volume.

For copies bound in half calf or half morocco Rs 6 and 8 shillings
respectively will be charged extra for the whole sets.

*No one will be sued to non-subscribers till the work is com-
pleted and no single volume will be sold separately. The price to
non-subscribers will be Rs 45 in India, and 3 guineas in England
exclusive of packing and postage.

Archaeological Survey of India Reports on the By GENL.
A. CUNNINGHAM C S I Super royal 8vo full cloth Vols
VI and VII to XVIII only available Rs (6a) each General
Index Volumes I to XVIII Rs (6a)

Corpus Inscriptionum Indicarum Vol III Inscriptions of
the early Gupta Kings and their successors By J. F.
FLÉCHY C I E Super royal 4to cloth With plates R25
without plates R15 (418)

Epigraphia Indica and Record of the Archaeological Sur-
vey of India. 1 quarterly Parts Edited by JAMES
BURNES LL D C I E. Parts I to IV now ready 5
royal paper cover R3

Art Manufactures of India being a brief account of the
most important art manufactures of India By T. N.
MUKHARJI F L S Demy 8vo cloth bound R3 (3a)

Implements and Machines List of which have met with
marked success in India during the years 1882-83 to 1885-86
Fcap paper cover 8a (2)

Agricultural Implements List of which have met with
marked success in India during 1882-83 to 1886-87 Fcap
paper cover 8 (1a)

Agricultural Implements and Machines List of which
have been experimented with and found efficient and useful
in India during 1883-84 1884-85 1885-86 and 1886-87 Fcap
paper cover 8a (21) each list

Agricultural Implements and Machines List of which
have been tested in India during the year 1887-88 and of
those in use which are reported to have met with more or less
marked success Fcap paper cover 8a (2a)

Agricultural Implements and Machines List of which
have been tested in India during the year 1888-89 and of those
in use which are reported to have met with more or less marked
success Fcap paper cover 8a (2a)

Indian Museum Notes—

- Vol I No 1—Notes on Indian Insect Pests
- Vol I No 2—Notes on Indian Economic Entomology
- Royal 8vo paper cover R1 (2a) each Number

Fresh water Fish and Fisheries of India and Burma,
Report on the By SURGEON MAJOR FRANCIS DAY
F L S & F R S Super royal 8vo boards R1-8 (6a)

Wheat Production and Trade of India Correspondence
regarding Super royal 8vo boards 8a (3a)

Cinchona Cultivation in India Manual of By DR. GEO.
KING M B F L S Second edition 1880 Super royal 8vo
board R (4a)

Silk in India Some account of By J. GREGG C S
Super royal 8vo boards R1 (4a)

Wild Siles of India, Hand book of the collection of extra-
tiles of the in the South Kanagiri Museum, with a
catalogue of the collection and numerous illustrations. By
THOMAS WARDLE Royal 8vo boards, 188 (2a)

FOREIGN DEPARTMENT

Id Language, a Sketch of the, as spoken in Eastern Turkistan (Kashgar and Yarkund) By R. B. SHAW
F R G S Super royal 8vo full cloth R3 (8s)
Map of the Hindoo Koosh. Super royal 8vo full cloth R4 (6s)

Ichinuma, Translation of Compiled by Rai Bahadur Haru Ram C.I.E. Royal 8vo stiff cover R1 8 (3s)

Id Instruction in Mysore Report on for 1871 72 1873-74 1874 75 1875 76 1876-77 1877 78 1878 79 1879-80 and 1880-81 Fcap stiff cover 8s (2s) for each year

Id of Services of Officers holding gazetted appointments under the Foreign Department corrected to 1st July 1888 Royal 8vo limp cover 12s (2s)

Id ditto, corrected up to 1st July 1889 Royal 8vo limp cover 12s (2s)

Administration Reports—

Idmere and Mhairwarra Districts for 1873 74 No CXIX For 1874 75 No CXXV For 1875 76 No CXXXA For 1876 77 No CXL For 1877 78 No CXLIX For 1878 79 No CLXIV For 1879 80 No CLXXII For 1880-81 No CLXXXIV For 1881 82 No CXLIV For 1882 83 No CXCIV Royal 8vo stiff cover For 1883 84 No CCII For 1884 85 No CLX For 1885 86 No CXXV For 1886-87 No CLXXXIV Serial No 12 Fcap stiff cover R1-8 (4s) each number

Id for 1871 72 Royal 8vo stiff cover R1 (5s)

Id Jaro Hills for 1875 76 1876 77 1877 78 and 1878 79 Royal 8vo paper cover 8s (2s) for each year

Id Hyderabad Residency for 1871 72 1872 73 1873 74 and 1874 75 Royal 8vo stiff cover R1 (3s) for each year

Id Hyderabad Assigned Districts for 1875 76 1876 77 Royal 8vo stiff cover For 1877 78 1878 79 1880-81 1881 82 1882-83 1883 84 1884 85 1885-86 & 1886-87 Fcap stiff cover R1 (3s) for each year R3 (5s) each for 1887 88 and 1888 89

Id Kham and Jaintia Hills for 1876 77 1877 78 and 1878 79 Royal 8vo paper cover 8s (2s) for each year

Id Manipur Political Agency for the year ending 30th June 1873 No CIX 1st 1873 74 No CXVIII For 1874 75 No CXXV For 1875 76 No CXXXIV 4s (a) each Number For 1877 78 and 1878 79 Fcap paper cover 8s (2s) for each year

Id Naga Hills Political Agency for 1875 76 1876 77 1877 78 and 1878 79 Fcap paper cover 8s (2s) for each year

Id Persian Gulf Political Residency and Muscat Political Agency for 1874 75 1876 77 1877 78 1878 79 1879 80 1880-81 1881 82 1882 83 1883 84 1884 85 1885 86 1886-87 1887 88 and 1888-89 Fcap stiff cover 12s (2s) for each year

Id Mysore for 1874 75 1875 76 1876 77 Royal 8vo stiff cover For 1878 79 and 1880 81 Fcap stiff cover R1 (3s)

Id Civil and Military Station of Bangalore for 1881 82 1882-83 1883 84 1884 85 and 1885 86 Fcap stiff cover 8s (2s) for each year 1886 87 R1-8 (3s) 1887 88 and 1888 89 8s (2s) for each year

Id Jowai for 1877 78 Royal 8vo paper cover 8s (2s)

Selections from the Records of the Government of India

Sp. y. l. s. b. d.

Id Jaran Forests Report on the 1860 No XXXII R1 (6s)

Id Jursingpore District Report on the Revenue Settlement of the 1867 and 1868 Census of the Central Provinces taken 11 Nov mb r 1865 No LIII R1 (5s)

Id Jyage on the Euphrates Suklewish to Muskenah No CV R1 (5s)

Id Ajpoatana Dispensary Vaccination Jail and Sanitary Report for 1874 No CXX For 1875 No CXXVII For 1876 No CXII 1st 878 No CXXI 1st 879 No CLXXV For 1880 No CXXXVI 1st 1881 No CLXXXVIII For 1882 No CXXXIX 1st 1883 No CXCVII For 1884 No CCXII For 1885 No CCXXI Serial No 6 For 1886 No CCXX Serial No 11 For 1887 No CCXXIII Serial No 18 For 1888 No CCXXIV Serial No 27 12s (2s) each Number

Id Juggree and Dacoity Department Report on the for 1874 By MAJOR L. R. BRAUFORD 1st 188-83 No CXXIV For 1884 No CCXIV 1st 1885 No CCXI For 1886 No CCXXVI, Serial No 14 For 1887 No CCXLIV 5s 1st 1888 No CCLX Serial No 26 8s (2s) each

Id Jroda State, Report on the Administration of the for 1877 78 No CLVI For 1878 79 No CLXIV For 1879 80 No CLXXIX 1st 1880-81 No CXLIII, for 1881-82 and 1882-83 R1 (4s) each number

FINANCIAL DEPARTMENT

Civil Service Regulations embodying the Civil Pay and Acting Allowance Leave Pension and Travelling Allowance Regulations F1 station corrected to 1st May 1889 Super royal 8vo cloth R4 8 (10s)

Id f. G. 11 1th deu p. 11 d f. R. s. p. an. un

Trade of India in 1888-89 Review of the Fcap paper cover 8s (2s)

Report of the Finance Commissioner Fcap boards R2-8 (10s)

Prices and Wages in India. Fifth Issue Part I—Average annual district price of Food grains and Salt (1861-1886) Part II—Fortnightly district price of Food grains and Salt for 1886 Part III—Wage of Skilled and Unskilled Labour (1873-1886) Super royal boards 8s (2s)

Prices and Wages in India. Sixth Issue Part I—Average annual price of Food grains and Salt (1861-1887) Part II—Fortnightly price of Food grains and Salt for 1887 Part III—Wages of Skilled and Unskilled Labour (1873-1887) Super royal boards 8s (2s)

Prices and Wages in India Supplementary Tables fortnightly district prices of grain 1873-1884 Super royal stiff cover 8s (2s)

Prices and Wages in India Supplementary Tables Fortnightly district prices of maize and Arhar 1873-1885 Super royal stiff cover 4s (2s)

Prices and Wages in India By J. E. O'CONOR Super royal stiff cover 4s (2s)

Prices and Wages in India Part I—Prices of Food Grains and Salt (1861-1884) Part II—Wages of Skilled and Unskilled Labour (1873-1884) Super royal boards R2 (5s)

Trade and Navigation of British India Accounts relating to the In monthly parts some of which are out of print from D. C. L. 1874 75 Fcap paper cover 18s 7d 6d dat Ryal 8s 0 8s (2s each part)

Trade and Navigation of British India Annual Statements of the Ryal 4to b. ds N. 1st 23 each comp. p. 8 2vo v. l. nes R3 (5s) each volume

Trade and Navigation of British India for 1882-83, 1883-84, 1884-85 Appendices to Annual Statements of R1 (4s) each for 1883 84 1886 87 R1 8 (4s) each and for 1887 88 R1 4 (4s)

Trade of British India with other Countries for 1878-79 Review of the By J. E. O'CONOR Fcap paper cover 8s (2s)

Trade of India in 1885 86 Review of the By J. E. O'CONOR 1st pap. cover 8 (2s)

Trade of India in 1887 88 Review of the Fcap paper cover 8s (2s)

Maritime Trade of British India with other Countries Review of the for 1878-80 1880-81 1881-82 Fcap paper cover (2s) each volume

Sea borne Foreign Trade of British India Review of the Accounts of the for 1882 83 Fcap paper cover 8s (2s)

External Land Trade of British India Accounts of the 1st in April 1879 to 31st March 1880 1st quarterly parts 1st April 1880 in monthly parts Royal 8vo stitch 18s (2s) each part

External Land Trade of British India Review of the for 1878 9 1878 8 1880-81 1881-82 Fcap paper cover 8s (2s) each volume

Trade by Land of British India with Foreign Countries Review of the for 1883 84 8 (2s)

The Silver Question Reviewed 1878 By an Indian official R1 (2s)

Civil Account Code Volume I Part I Fourth edition corrected to 30th June 1880 Super royal 8vo boards R1 (4s)

Civil Account Code Volume I Part I a 111 bound to 31st March 1881 corrected to 30th June 1881 Super royal 8vo boards R2 (4s)

Finance and Revenue Accounts of the Government of India for 1887 (to 1887 71) Fcap boards R1 (2s)

Finance and Revenue Accounts and Miscellaneous Statistics relating to the Finances of British India Fcap 1st Part I R1 3/6 1st Part II R2 (2s) Part III R2 (2s)

Budget Estimate of Revenue Expenditure and Cash Balances of the Government of India Fcap paper cover 1st 1884-85 to 1874 73 R1 (3s) to each year

Statistical Tables for British India relating to Census Emigration Railways Forests Chinchona Tea Coffee and Cotton Cultivation Cotton and Jute Mills Breweries Collieries Joint Stock Companies Salt and Customs Revenue Foreign Trade and Shipping. Published annually, available from the 5th issue (1881) Super royal 4to stiff cover R2 (8s)

MILITARY DEPARTMENT

Indian Army List, published every quarter Super royal 8vo paper cover

On account of the increase in the bulk of the new Indian Army List by the incorporation of a large portion of the Bombay and Madras Army Lists it is ordered by the Military Department that the price of the publication be raised from Rs 2 to Rs 3 or Rs 3-7 by post payable in advance. This order will take effect from the 1st of April 1890.

Army Regulations (India) Royal 8vo full cloth—
Vol. I—PAY CODE Part I For British Troops. R3-8 (10s)

" I—PAY CODE Part II For Native Troops R1 12 (6s)

II—DISCIPLINE In two parts interleaved R3 each part 8s each) In one volume not into 1 a d R4-8 (12s)

III—EQUIPMENT interleaved R4 (12s)—*Out of print*

V—COMMISSARIAT TRANSPORT Part II R1 8 (4s)—*Out of print*

VI—MEDICAL R2 (10s)

VII—DRESS R2 (5s)

VIII—VEGETERARY R1 (4s)

X—Part I—PASSAGES—SEA R2 (4s) Interleaved R2-8 (5s)

X—Part II—PASSAGES—INLAND R3 (5s) In interleaved R3-8 (7s)

XI—CLOTHING Part I British Troops R2 (5s)

XIII—BRITISH ARMY SCHOOLS R 8 (3s)

Tables of Pay admissible to European Warrant and Non-Commissioned Officers and Soldiers Converted into Indian R (a 6p)

Regimental Calls for all Branches of the Native Army in the Bengal Presidency Royal 12mo 8s (2s)

Army Circulars (India) Is used monthly Demy 8vo stitched R3 p a num including postage

List of Changes in War Material Is used monthly Demy 8vo stitched R4 per annum including postage

Clothing and Necessaries for the Native Army in Bengal Revised Rules for the provisions of 1884 Royal 8vo boards 8s (2s)

Instructions for Payment of British Troops India, 1885. Super royal 8vo full cloth R (5s)

Instructions for Payment of Native Troops of the Bengal Army 1886 Super royal 8vo full cloth R1 4 (2s)

Hindu and Mohamadan Names in the Bengal Army Guide to the transliteration of prepared at the request of the Government of India by C J Lyall M A C I E Bengal C I Ser c Royal 8vo boards 12s (2s)

Equipment Table of A Regiment of Madras Native Cavalry and Battery Guard 1884

Table of Stores supplied for Fort Armaments 1884

Indian Appendix to the British Musketry Regulations 1882 Royal 32mo full leather 12s (1s)

Rules for Audit of Cantonment Funds Super royal 8vo, stitched 2s (a)

Cantonment Regulations framed under Act XXII of 1864 and Act III of 1880 Super royal 8vo limp cover R1 (8s)

Royal Artillery in India Regulations for the 1888 Super royal 8vo full cloth R1 8 (5s)

Training of Troops for service in the Field and conduct of Peace Manœuvres Regulations for the By LIEUT E BARING R A Super royal 8vo stiff cover R1 (2s)

Indian Army Reserves Regulations for the, 1888 Demy 8vo 4s (1s)

Ditto in Hindi Royal 8vo 1s 6p (1s)

Ditto in Urdu Royal 8vo 1s 6p (1s)

Ditto in Gurmukhi Royal 8vo 1s 6p (1s)

Manual Exercises for the Snider Rifle and Carbine and Bayonet Exercise for the Army in India. Revised, 1887 32mo paper 2s (1s)

Ditto in Hindi Royal 8vo 1s 6p (1s)

Ditto in Urdu Royal 8vo 1s 6p (1s)

Ditto in Gurmukhi Royal 8vo 1s 6p (1s)

Manual Exercises for Martini Henry Rifle and Carbine and Bayonet Exercise 1885 32mo Paper 4s (1s)

Ditto in Hindi Royal 8vo 1s 6p (1s)

Ditto in Urdu Royal 8vo 1s 6p (1s)

Ditto in Gurmukhi Royal 8vo 1s 6p (1s)

Musketry Instruction of the Native Army Regulations for conducting the 1888 Royal 32mo full leather 8s (2s)

Ditto in Hindi Royal 8vo paper cover 4s (1s)

Ditto in Urdu Royal 8vo paper cover 4s (1s)

Ditto in Gurmukhi Royal 8vo paper cover 4s (2s)

Infantry Sword and Carbine Sword Bayonet Exercises in Hind Urdu and Gurmukhi with corrections to 1889 3s (4s) each set

Infantry Drill 1889, in Hindi Royal 8vo Parts I and II 1s 6p (1s)

Ditto in Urdu Royal 8vo Parts I and II 2s (1s)

Ditto in Gurmukhi Now in press Will

be issued in parts

N B—The translations of the above books (Reserve Regulations in Urdu excepted) have been made by Colonel A C Toker C B for the Government of India.

PUBLIC WORKS DEPARTMENT

P W D Code Vol I General Regulations, 5th ed Royal 8vo R3 (6s) interleaved R3-12 (10s)

P W D Code, Vol III State Railways under Construction 3rd edition 1887 Royal 8vo R2 (4s); interleaved R2-8 (6s)

P W D Code, Vol IV Accounts of Open Lines of Railways 1884 Royal 8vo full cloth R3 (6s); interleaved R3-12 (10s)

P W D Code, Vol IV Accounts of Open Lines of Railways Chap I—Earnings. Royal 8vo, boards. (2s); interleaved 14s (4s)

P W D Code, Vol VI Tables of Salaries Royal R3 (8s)

The above volumes are in super royal 8vo full cloth

Forms referred to in the P W D Code—

Part I Forms 1 to 45D Accounts of Sub Division Officers and Executive Engineers. Fcap, boards R4 (11s)

Part IIA, Forms 46 to 100 Accounts of Examining Office Fcap boards R4 (12s)

Part IIB Irrigation Forms Fcap boards R3 (7s)

Part III Miscellaneous Forms 106 to 147 Law Forms Q R3 (6s)

Railways in India Administration Report on the, 1880-81 Fcap R2 (8s) For 1883-84 Part I R1 (3s) Part II R2 (10s) For 1884-85 Part I R1 (3s) Part II R2 (8s) For 1885-86 Part I R1 (3s) Part II R2 (8s) For 1886-87 Part I R1 (3s) Part II R2 (8s) For 1887-88 Part I R1 (3s) Part II R2 (8s) For 1888-89 Part I R1 (3s) Part II R2 (8s)

Fcap boards

Hindustan and Tibet Road Report on the operations connected with the 1850 to 1855 By CAPTAIN BRIGGS No XVI 12s (5s)

Ganges Canal Revenue Reports of the for 1855 56 Irrigation in Egypt No XXI R1 (4s)

Lightning Conductors Official Correspondence on subject of attaching to Powder Magazines 18 1845 No XXII R1 (5s)

Light house on the Alguada Reef Selection of Plans from 1853 to 1858 regarding the construction of No XXV R1 (6s)

Effect of Lightning on Buildings situated on elevated places Papers referring to the 1864 No XLIV R1 (4s)

Government Iron Works at Kumaon Report on the 1 No XLVI By W SOWERBY R1 (8s)

Canals under Superintendent General of Irrigation W P Report on the Revenue Returns of the, 1860-61 No XLVIII R1 (5s)

Selections from the Records of the Government of India.

Super royal 8vo boards

Projected Tramway between Nagpore and the Eastern Districts of the Central Provinces Report on the 1 By R TEMPLE BCS No XLI R1 (4s)

Deterioration of Lands from a destructive Saline Effluence called 'Reh' Correspondence relating No XLII R1 (4s)

The Mahanuddy and its Tributaries Report on the Resources and Trade of the adjacent Countries, the proposed Works for the improvement of Navigation and Irrigation By R TEMPLE BCS No XLI R1 (4s)

The River Hooghly Memorandum on together with Report on operations for its improvement carried during 1862-63 No XLV R1 (4s)

The Periar Irrigation Project in Madras Papers connected with No CCXV Serial No 2 R1 (7s)

The Orissa Coast Canal Papers relating to. No CC (P W D Serial No 3) R1 (5s)

Project for the construction of Docks at Calcutta, R2 connected with the No CCIX (P W D Serial No Part I R3 (9s)

Project for the construction of Docks at Calcutta, R2 connected with the No CCXXVII (P W D Serial No 9) Part II R2 (6s)

Construction of the Madras Harbour, Papers connected with the No CCVI (P W D Serial No 5) R2 (4s)

The Buckingham Canal, Papers relating to. CCXVII (P W D Serial No 6) R1 (3s)

The Rushikulya Project, Papers relating to. CCXXVIII (P W D Serial No 7) R1 (3s)

BOOKS AND PUBLICATIONS

FOR SALE BY THE

PERINTENDENT OF GOVERNMENT PRINTING, BENGAL,
WRITERS BUILDINGS CALCUTTA

NOTICE—Books required for private use only can purchased Applications should be accompanied by a mittance unless it is wished that the books should sent by value-payable post in which case besides the dinary postage an additional charge will be made for registration and commission

Books required for the public service should be obtained rough the Heads of Departments

The 1 with p thiu of p hie d p i g

GENERAL DEPARTMENT

- Report of the Director of Public Instruction for 1888-89 R2 (4a)
- Code of Regulations for European Schools in Bengal for 1889-90 R1 (1a 6p)
- Bengal Administration Report for 1888-89 R6 (R1)
- Map of Bengal 1873. R2 (2a)
- Ditto 1874 75 R2 (2a)
- Seven Grammars of the Dialects and Sub Dialects of the Behari Language By G A Grierson C S —
 - Part I —Introduction
 - Part II —Bhojpuri Dialect
 - Part III —Magadhi Dialect
 - Part IV —Maithil Bhojpu i Dialect
 - Part V —South Maithil Dialect
 - Part VI —South Maithil Magadh Dialect
 - Part VII —South Maithil Bangali Dialect
 - Part VIII —Maithil Bangali Dialect
- R 4 (2a) each
- Annual Report on Inland Emigration for 1888 R1 (3a)
- Annual Report on Emigration from the Port of Calcutta to British and Foreign Colonies 1888 12a (1a 6p)
- Rules under the Indian Emigration Act XXI of 1883—
 - In English R1 (4)
 - In Kann R1 (4a)
 - In Nagri R1 (4a)
 - In Bengali R1 (4a)
- Rules under the Inland Emigration Act I of 1882 8a (3a)
- Rules relating to Colonial Emigration under the provisions of Act XXI of 1883 R1 (3a)
- Instructions for the guidance of Magistrates and officers registering a grant under the Indian Emigration Act XXI of 1883 in the Lower Provinces of Bengal 8a (2a)

MEDICAL

- Dispensary Manual 1881 12a (3a)
- Report on the working of District Boards in Bengal during the eighteen months ending 31st March 1888 R1 (2a)

STATISTICAL DEPARTMENT

- Returns of the Railborne Trade of Bengal for quarter ending 30th September 1889 8a (2a)
- Ditto ditto for 1888-89 R1 8 (3a)
- Report on the External Trade of Bengal with Nepal Sikkim and Bhutan for 1888-89. R1 (21a)
- Report on the Internal Trade of Bengal for 1876-77 to 1883-84 R6 (8a) each
- Report on the River borne Traffic of the Lower Provinces of Bengal and on the Inland Trade of Calcutta for 1884-85 R6 (8a)
- Ditto ditto 1885 86 R6 (8a)
- Ditto ditto 1887 88. R6 (8a.)
- Ditto ditto 1888-89. R6 (8a)

FINANCIAL DEPARTMENT

- Report of the Excise Commission, 1883-84 Vols I and II R8 (8a)
- Bengal Census Report 1881 R16 (R1 14)
- Report on the Dyes and Tans of Bengal By H W MACANN M A D S C Full bound cloth R2 8 (3a 6p)
- Papers regarding the Tea Industry in Bengal R3 (3a)
- Report on the Cultivation of and Trade in, Ganja in Bengal R1 8 (2a)
- Ditto ditto in Jute R8 (7a)
- Report on the Food grain Supply and Statistical Review of the Relief Operations in the distressed districts of Behar and Bengal during the Famine of 1873-74 By A P MACDONNELL of the Bengal Civil Service R3 8 (6a)
- Prices of Food grains Firewood and Salt in Bengal from 1866 to 1878 R2 (3a)
- Report on the outstall system in Hooghly and Howrah 1888 R1 8 (3a)
- A Statistical Account of Bengal By W W HUMPHREY, B A I I D Director-General of Statistics to the Government of India
 - Vol I 24 Pergunnahs and Sunderbans
 - Vol II Nadiya and Jessore
 - Vol III Midnapur Hughli and Howrah
 - Vol IV Burdwan Bankura and Birbhum
 - Vol VI Chittagong Hill Tracts Chittagong Noakhali Tipperah and Hill Tipperah
 - Vol VII Maldah Rungpur and Dinagepur
 - Vol VIII Rajshahi and Bogra
 - Vol IX Murshidabad and Purnea
 - Vol X Darjiling Jalpaiguri and Kuch Behar State
 - Vol XI Patna and Saran
 - Vol XII Gaya and Shahabad
 - Vol XIII Tirhut and Champaran
 - Vol XIV Bhagalpur and Santal Parganas
 - Vol XV Monghyr and Purneah
 - Vol XVI Hazar bagh and Lohardaga
 - Vol XVII Singhbhum Garo States and Manbhum
 - Vol XVIII Cuttack and Balasor
 - Vol XIX Puri and Tributary States of Orissa
 - Vol XX Fisheries and Botany of Bengal with General Index
 - Vol XX General Index only
- Price per volume R4 (5a)

JUDICIAL

- Civil Suits 1880 2a (1a)
- Rules and Notifications under the Arms Act in Bengal 2a (1a)
- Ditto Urya. 2a (1a)
- Ditto Urdu 2a (1a)

PUBLIC WORKS DEPARTMENT

- Manual on the Safe Use of Steam in Hindi 6a (2a)
- The Safe Use of Steam in Bengali 2a (2a)
- Distribution Return of Officers and Subordinates employed on Local Works in Bengal Corrected up to 1st January 1890 2a (1)
- List of Officers of the Public Works Department Bengal Corrected up to 1st January 1890 6a (1a 6p)
- Memoranda on the System of Brick making at Akra By A G BRENNER Assistant Engineer R3 (4a)
- Revised List of Ancient Monuments in Bengal Sheet board cloth back R3 12 (5a)
- Schedule of contract rates for work of different kinds in the several Divisions in Bengal Corrected up to 31st December 1888 R3 (2a)

MARINE

- Rules for the Guidance of Running Pilots 1886. 8s (2a)
 The River Hooghly Calcutta to Saugor Island, with Charts and Diagrams By S R ELSON Rs 8 (2a)
 Sailing Directions by Commander L S Dawson RN 8s (1a)
 Abstract of the Rules of the Road at Sea in Tamil R1 (1a 6p)
 Ditto ditto in Telegu R1 (1a 6p)
 The Bengal Pilot's Code of Signals R3 (2a 6p)
 Regulations and Suggestions as to the Survey of the Hull Equipments and Machinery of Sea-going Steamships carrying passengers and inland Steam vessels. R1 (2a)
 Memorandum on the different methods of ascertaining the discharges of Rivers Canals &c By C W ODLING Esq M I C S R1 (a)
 Regulations relating to the Examination of Engineers for Colonial certificates of competency under Act VII of 1884 R1 (1a)
 Ditto relating to the Examination of Engine Drivers under Act VII of 1884 2a (1a)
 Ditto relating to the Examination of Masters and Mates in the Mercantile Marine for Colonial certificates of competency R1 (1a)
 Ditto relating to the Examination of Masters and Mates for local certificates in the Mercantile Marine under Act I of 1859 R1 (1a)
 Ditto relating to the Examination of Masters Engineer and Engine Drivers under the Inland Steam-vessels Act 1884 4a (1a)

APPOINTMENT DEPARTMENT

- The Quarterly Civil List for Bengal corrected up to 1st January 1890 R3 (4a)
 History of Services of Gazetted Officers Corrected up to July 1889 R1 8 (3a)

REVENUE

- Butwarra Manual 1889 R1 8 (4a)
 Land Registration Manual 1889 R1 8 (4a)
 Wards Manual 1888 R2 (4a)
 Cess Manual 1888 R1 8 (4a)
 Records Manual 1888 R1 2a (1a 6p)
 Misc Vol of Board's Rules 1888 R2 (4a)
 Revenue Officers Manual 1888 R1 (3a)
 Certificate Procedure Manual 1888 8a (1a 6p)
 Waste Lands Manual 1888 12a (2a)
 Settlement Manual 1888 8a (2a)
 Bengal Embankment Manual R2 With Map R3 (2a)
 Bengali Translation of the Revised Salt Manual 4a (6p)
 Rules for the Guidance of Officers in the administration of the Salt Department R1 4 (3a)
 Board's Rules or rules for the guidance of Officers engaged in the administration of the Revenue Department in the Lower Provinces of Bengal V is I and II R4 (5a) and R3 (5r) I t r e a v d e l e s R (8a) and R3 8 (8a) respectively P t e d s h i n t a n a l t e a t i n and add t i o n s w i l l b e a v a l a b l e t o p r i n t e r s m o n t h l y a t R per annum includ g p o t a g
 Rules under the Bengal Tenancy Act in English 2a (1a)
 Ditto ditto in Bengali 2a (1a)
 Ditto ditto in Hindi 2a (1a)
 Rules for the grant of ordinary leases of arable lands 4 (1a)
 Rules for the grant of leases of waste lands for tea cultivation 4a (a)
 Official Report of the Calcutta International Exhibition 1883 84 Vols I and II
 In full II n R6 8 (R1 2)
 In full cloth R 2 (R1 2)
 Behar Peasant Life Illustrated By G A GRIERSON Esq B C S R2 (8a)
 Memorandum on the Revenue History of Chittagong By H J S CURTIS C S R2 4 (4a)
 A Revenue History of the Sunderbans By F E PARAI T E R C S R2-8 (3a)
 A Sketch of the Administration of the Hooghly District by Mr G LOYNE R1-8 (3a)

The Fauna of British India Part I R7-8 (3a)

Ditto ditto Volume I R15 (6a)

Ditto ditto Volume II R15 (6a)

The Fauna will be complete in 7 Volumes. The book will be sold as complete work in 7 Volumes. Subscription in advance for the complete set must be paid before any volume is supplied.

Village Directory of the Presidency of Bengal—

Vol	I	Burdwan
Vol	II	Bankura
Vol	III	Beerbhoom
Vol	IV	Midnapore
Vol	V	Hooghly
Vol	VI	Howrah
Vol	VII	24 Pergunnahs.
Vol	VIII	Khoolna
Vol	IX	Nuddea
Vol	X	Jessore
Vol	XI	Moorshedabad
Vol	XII	Dinapore
Vol	XIII	Rajshahi
Vol	XV	Bogra
Vol	XVI	Pubna
Vol	XVII	Darjeeling
Vol	XVIII	Julpigoree
Vol	XVIII A	Cooch Behar
Vol	XIX	Dacca
Vol	XX	Furzedpore
Vol	XXI	Backergunge
Vol	XXII	Mymensing
Vol	XXIII	Tippah
Vol	XXIV	Noakhali
Vol	XXV	Chittagong District and Chittagong Hill Tracts
Vol	XXVI	Patna
Vol	XXVII	Gya
Vol	XXVIII	Shahabad
Vol	XXIX	Durbhanga
Vol	XXX	Mizferepore
Vol	XXXI	Sarun
Vol	XXXII	Cinnparan
Vol	XXXIII	Mugdy
Vol	XXXIV	Bhaglpore
Vol	XXXV	Purneah
Vol	XXXVI	Maldah
Vol	XXXVII	Sthalpegunnahs
Vol	XXXVIII	Cuttack
Vol	XXXIX	Balasore
Vol	XI	Poore
Vol	XLI	Hazaeebagh
Vol	XLII	Lohadagga
Vol	XLIII	Manbhoom
Vol	XLIV	Singhbhoom
Vol	XIV	Tributary States of Chota Nagpore and Orissa

R1-8 each (2a) per copy

MISCELLANEOUS

- Reports on the Effects of Artificial Respiration Intravenous Injection of Ammonia and Administration of various Drugs &c in India and Australian Snake-poisons R3 (4a)
 A Report on the District of Jessore its Antiquities its History and its Commerce By J WESTLAND Esq C S R3 (3a)
 Report of the Vizagapatam and Backergunge Cyclones of October 1870 R3 (4a)
 Winds of Northern India R1 (2a)
 Manual of Materia Medica in Urdu By SHAIK AKBAR ALIV 8a (3a)
 Buddha Gaya the Hermitage of Sakya Muni R301 (R1 4)
 Further Notes on the Rungpore Records Vol. II By F G CLARKE C S. R1 (2a)
 Selection of Papers regarding the Hill Tracts between Assam and Bismah and on the Upper Brahmaputra R3 (4a)
 Descriptive Ethnology of Bengal By Colonel EDWARD LITTLE DALTON—
 Bound copies R45 0 0
 Unbound copies R35 0 0
 Way to Health in Bengal 1a



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 29 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART III

Advertisements and Notices by Private Individuals and Corporations

PROMISSORY NOTES

Stolen

The Government Promissory Note, No 063548 of 1879, of the 4½ per cent loan of 1879 dated the 15th of September 1879 for Company's Rs 2,500 standing in the name of Mrs Sarah Stevenson, the proprietress by whom it was never endorsed to any other person. Payment of the above note and interest thereupon have been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate in favour of the proprietress.

JOHN GABRIEL B A, *Pleader*

*Attorney for Mrs S Stevenson
Kuttra Allahabad*

ALLAHABAD

Th 4th February 1890

Destroyed

The Government Promissory Notes, Nos 042456, 042457, 042458, and 031472 and 031473 of the 4½ per cent loan of 1879, aggregating Rs 4,000 originally standing in the names of Bunselall Abeerchund Rai Bahadur, and the Bank of Bengal, respectively, and last endorsed to C J Quadros, the proprietor, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office.

Bank of Bengal, and application is to be made for accrued interest, and for the issue of duplicates in favour of the proprietor, after two years from date of last advertisement.

C J QUADROS,
Bhaugulpore

Destroyed by White-ants

The Government Promissory Notes, Nos 039004, 039005 and 039094 of the 4½ per cent loan of 1879, for Rs 100 each, originally standing in the name of the Agra Bank, Limited, and lastly endorsed to Luckmidass Amerchand and Hurcooverbaie, and Note No B-139141 of the 4 per cent loan of 1865, for Rs 1,000, originally standing in the name of the Bank of Bombay and lastly endorsed to Luckmidass Amerchand and Hurukhbaie widow the proprietors, by whom they were never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest and for the issue of duplicates in favour of the proprietors, after two years from date of last advertisement.

RAMJI JEFNA

*Constituted Attorney for Luckmidass Amerchand
Hurcooverbaie and Hurukhbaie Widow
Residence—Bhuleshwar in Shit Cullindiss
Kirparam's Chawl No 5*

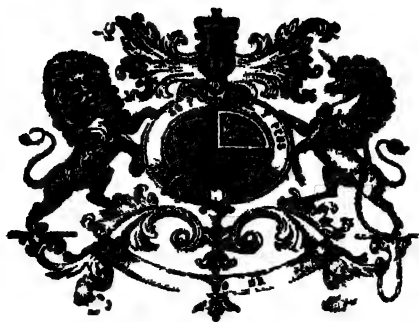
BOMBAY

The 18th February 1890

[Handwritten signature]

1

•



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 29 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART IV

Acts of the Governor General's Council assented to by the Governor General

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 28th March 1890 and is hereby promulgated for general information —

ACT NO XIII OF 1890

An Act to amend the Excise Act 1881 and the Bengal Excise Act 1878 and to apply to Malt Liquor certain provisions of the Sea Customs Act 1878 respecting spirit

WHEREAS it is expedient to amend the Excise Act, 1881 and the Bengal Excise Act 1878 and to apply to malt liquor certain provisions of the Sea Customs Act, 1878 respecting spirit It is hereby enacted as follows —

Title and commencement 1 (1) This Act may be called the Excise (Malt Liquors) Act 1890 and

(2) It shall come into force at once

Excise Act 1881

2 After section 7 of the Excise Act 1881 the following shall be inserted namely —
Insertion of new section after section 7 Act XX I 1881

7A No fermented liquor shall be removed from a brewery licensed under section 5 until—
Duty on fermented liquor

(a) duty has been paid thereon at the rate for the time being leviable under the Indian Tariff Act, 1882, on like liquor imported by sea into any part of British India except Aden and Perim or at such

lower rate as the Local Government having regard to the circumstances of the brewery or of the local area in which the brewery is situate may from time to time prescribe, or

(b) a bond for such duty has been executed

Substitution of new section for section 8 Act XXII 1881

3 For section 8 of the said Act the following shall be substituted, namely —

Power to make rules as to distilleries and breweries licensed under section 5

8 The Chief Revenue authority may from time to time make rules as to—

- (a) the granting of licenses for distilleries stills and breweries under section 5,
- (b) the notices to be given by the proprietor of a licensed distillery or licensed brewery when he commences and discontinues work
- (c) the size and description of the stills in such distillery
- (d) the storing and passing out of the spirit made in such distillery or of the fermented liquor made in such brewery, and the contents of the passes
- (e) the inspection and examination of such distillery or brewery and the ware houses connected therewith, and of the spirit or fermented liquor made and stored therein
- (f) the furnishing of statements of the spirit and the stills coppers, casks and other utensils in such distillery, or of the fermented liquor and the mashtuns, underbacks, wort receivers, coppers, heating tanks, coolers and collecting fermenting and other vessels in such brewery

4 To sub section (2) of section 23 of the said Act, as amended by Act XXII 1881, the following shall be added namely —

or such lower duty as the Local Government having regard to the rate or rates of duty for the time being leviable under clause (a) of section 7A, may from time to time prescribe.

5. In clause (b) of section 36 of the said Act the words, figure and letter (b) of section 36 Act XXII 1881 or section 7A shall be inserted after the word and figure section 7, and the words 'or any fermented liquor from a brewery' after the word 'distillery'

Bengal Excise Act 1878

6 In section 18 of the Bengal Excise Act 1878 as amended by the Act of the Governor General in Council No IX of 1885 the words 'or fermented' shall be inserted after the word 'spirituous' wherever that word occurs, and the words 'or brewery' after the word 'distillery'

7 In section 19 of the said Act as amended by the Act of the Lieutenant Governor of Bengal in Council No IV of 1881,

the words "or fermented" shall be inserted after the word "spirituous" in both the places where that word occurs

8 Nothing in either of the two last foregoing sections shall affect any Act passed by the Lieutenant Governor of Bengal in Council after the commencement of this Act

Drawback of Excise duty on Export of Malt Liquor

9 The provisions of section 150 of the Sea Customs Act, 1878, with respect to the allowance of a drawback of excise duty paid on spirit manufactured in British India and exported to a foreign port and with respect to the regulation of the drawback by the quantity of such spirit, shall apply also so far as they can be made applicable to fermented liquor made in British India from malt and so exported and to the drawback of the excise duty paid on such liquor

S HARVEY JAMES

Secretary to the Government of India



The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 29 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART VI

Debates of the Legislative Council of His Excellency the Governor General

GOVERNMENT OF INDIA
LEGISLATIVE DEPARTMENT

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE ACT OF PARLIAMENT 24 & 25 VICT CAP 67

The Council met at Government House on Friday, the 21st March 1890

PRESENT

His Excellency the Viceroy and Governor General of India, G C M G,
G M S I, G M I F, *presiding*
His Excellency the Commander in Chief, Bart, V C, G C B, G C I E, R A
The Hon'ble A R Scoble, Q C, C S I
The Hon'ble Sir C A Elliott, K C S I
The Hon'ble P P Hutchins, C S I
The Hon'ble Sir D M Barbour, K C S I
The Hon'ble Syud Ameer Hossein C I E
The Hon'ble Rájá Durga Charn Laha, C I E
The Hon'ble G H P Evans
The Hon'ble Maung Ôn, C I E A T M
The Hon'ble Muhammad Ali Khan
The Hon'ble R J Crosthwaite
The Hon'ble Sir Alexander Wilson, Kt
The Hon'ble F M Halliday
The Hon'ble Rao Bahádúr Krishnaji Lakshman Nulkar C I E

GUARDIANS AND WARDS BILL

The Hon'ble MR SCOBLE moved that the Report of the Select Committee on the Bill to consolidate and amend the law relating to Guardian and Ward be taken into consideration

The Hon'ble RAO BAHADUR KRISHNAJI LAKSHMAN NULKAR said — I beg leave to make one or two observations on the general policy which the Indian

Legislature has to follow in steering clear of difficulties presented by the different religions, and the multiplicity of social and domestic customs to be found among the different races, communities, castes and tribes into which the Indian populations are divided. These difficulties assume a more or less practical form in the actual administration of the laws passed here, when these touch the dividing line between questions of personal and property rights on the one side and the religious and social or domestic customs and usages having the force of law on the other. Two of the measures which this Council has had to deliberate upon during the present session furnish apt illustrations of the difficulties I am alluding to, namely, the Charitable Endowments Bill (now Act VI of 1890) and the Bill now under consideration relating to guardian and ward. In both a more efficient safeguard had to be provided for a certain description of public and personal properties without unduly interfering with the religious, social and domestic institutions or susceptibilities of the people concerned. The criticisms which gathered round these Bills elicited opinions almost diametrically opposed to each other, the one representing that the measures did not go far enough and the other expressing doubts whether they might not be said to be going too far for the necessities of the case. In the first instance, while one party expressed the desire that malversation of even religious endowments should be prevented by the Executive Government undertaking their direct management the other strongly advised strict adherence to the policy of avoiding all connection between District officers and such management. As regards the Bill under consideration the questions involved are even more complicated, and consequently the criticisms are not less divergent. It was suggested by some that all guardians should be compelled to place themselves entirely under the direct executive control of the Civil Courts and those Courts should be further empowered to interpose by taking part in the management on behalf of minors when they are members of undivided Hindu families, while others pointed out the danger of such provisions which were further shown to be unnecessary in the presence of other less objectionable remedies provided by the existing law. And thus it required quite four years of correspondence and consideration to find a safe way as far as it was possible out of all these difficulties. It seems to me that in considering both these measures the Select Committees have, so far as they could, steered clear of the dangers both of over legislation and of unnecessary interference with delicate questions of religious, social and domestic concerns of the people, the general laws relating to the points raised being considered sufficient to meet the contingencies brought to notice. If the parties concerned fail to avail themselves of the ample remedies already provided such failure is traceable to lack of public spirit and a proper sense of duty on their part. These considerations are peculiarly apposite as regards various topics of social reform which have of late been exercising the minds of my countrymen. While the activities and agitations which are going on for some time past in the different parts of India are healthy signs of the awakening of the Hindu mind to a sense of responsibility on the all-important subject of social reform, the calls for special legislation now and then made deserves a mature and sober consideration on the part of those who make them. As a general proposition, it is undeniable that in India the interests of minors and women call for special protection and the statute book presents evidence of the attempts made from time to time to adequately safeguard those interests. If it could be shown that after actual trials the existing legal remedies are not found sufficient to prevent the authority of parents and heads of families from being flagrantly and criminally abused, it seems to me that an appeal to the Legislature for further help would be appropriate. But the fact must never be lost sight of that, while in these days the laws of a country may provide remedies against abuse of the authority in question, it is for the intelligent, influential and public spirited citizens to see that these remedies are fully and timely resorted to, and found to be defective, before calling for amendment or blaming Government for the existence of the alleged defects, because the path of the Legislature in successfully handling these delicate matters is no smoother than that of the active social reformer in the presence of the diversity of opinions strongly held and persisted in with phenomenal tenacity by all parties to the controversy."

The Hon'ble MR EVANS said — "The Hon'ble Member in charge of the Bill

has so thoroughly laid before the Council on the last occasion, when presenting the Report of the Select Committee, the whole history of the main provisions of the Bill, that it is unnecessary for me to follow him upon those points. I desire only to say that, so far as this is a Bill for consolidating the existing provisions, I hope it will be useful in that it gathers them together to a great extent in one Act. As for the remainder, it has been an exceedingly arduous task for the Select Committee, as has just been pointed out to steer clear of the great difficulties connected with this question. On the one hand, they had to provide sufficient safeguards for the persons and properties of minors, and, on the other to avoid disturbing the habits and feelings of the Native community, and also they had to avoid giving fresh facilities for a most undesirable class of harassing litigation in which infants are used as pawns on the chess board of litigation in order to harass adult members of the family. They also had to avoid, so far as possible, throwing upon the District Courts large and responsible duties which they have no practical machinery for performing. The task has been a difficult one, and the Select Committee have endeavoured to meet it in the most practical manner they could. What success they have achieved can only be discovered by the working of the Act. The success of the Act very much depends upon the discretion with which it may be worked by District officers. I hope the powers which have been given to the High Courts for assisting the District officers in the exercise of their discretion by means of rules will prove of aid to them. If the Act is worked with discretion by District officers, I hope it may prove successful."

The Hon'ble RAJA DURGA CHARN LAHA said —

"I was a member of the Select Committee which considered the Bill. There were two important points upon which there was considerable difference of opinion. A Committee of the Hon'ble Judges of the Calcutta High Court was of opinion that without compelling a *de facto* guardian in every case to come to the Court for appointment or a declaration of his title, the Bill should be so framed as to make it necessary for guardians of large estates to place themselves under the supervision of the Court. It is clear from this statement that the Committee of the Hon'ble Judges thought that it was not absolutely necessary for a guardian in the interests of a minor, to resort to the Court in all cases. By not resorting to the Court the guardian is free to act on his own responsibility without being hampered with the obligation of making references and applications to the Court for orders regarding every small matter and he is left in a great measure to act on his own discretion. With all deference to the opinion of the Hon'ble Judges, no legal check should, I think, be devised to harass him in the management even of a large estate under his charge. The only way in which he could be made to place himself under the control and supervision of the Court would be to compel him to submit periodical accounts. It is only in the case of dishonest guardians that such a safeguard would be necessary. Provision is made in the Bill to guard against such contingencies. Sections 36 and 37 provide that all guardians and their heirs are liable to the minor for acts done by the guardian, whether appointed and declared or not, and the Bill gives the Court power to remove a guardian for any wrongful acts. These provisions, I submit, are sufficient to protect the interests of minors whenever their guardians act in a dishonest or wrongful way. In the case of honest and conscientious guardians any interference by the Court with their management would only tend to cripple their usefulness. These *de facto* guardians act as a rule without remuneration and to harass them with a liability to file accounts would be to dissuade them from taking upon themselves the trust. The consequence would be that in a large number of cases inferior persons of doubtful honesty would be entrusted with the management of these estates while subjecting them to increased expense. The value of the advantage which a minor's estate often derives from the supervision of a guardian, who would only undertake the trust out of regard to the ward, cannot be overrated. No paid agency could do the work of management so efficiently as he would. He would not accept the trust if he were to be troubled with Court interference and to prevent him from undertaking the work would be to do a great injury to the minor's estate. Under the circumstances,

it would have been injudicious, in my opinion, to frame the Bill in such a way as to compel a *de facto* guardian even of a large estate to place himself under the control and supervision of the Court

"Opinions were also divided as to the expediency of making a provision in the Bill relating to the appointment of guardians in cases in which the interests of minor members of undivided Hindu families are concerned. In undivided Hindu families it is generally, or rather invariably, the next friend of the minor who becomes his guardian. It is either the mother, brother or uncle who undertakes the trust. These persons are particularly interested in the well being of the estate for the benefit of the minor, and, as a rule, they do their duty to the satisfaction of all parties. It may certainly happen sometimes that such persons may be dishonestly inclined, and in these cases the Court, on satisfactory proof, has the power to compel them to render accounts or to remove them from the management. These remedies, I submit, ought to be sufficient to protect the interests of minors when they are in peril. To put in a stranger as a guardian of a minor in a joint Hindu family would simply be to destroy the family union and thus inflict great injury upon all members of the family. The family is so constituted that, if a foreign element be introduced into it, it will lead to the destruction of the peace, harmony and happiness of all members thereof. It was for these reasons that section 20 of the original Bill has been omitted, and I am glad it was

"It is my firm belief that the Bill as revised by the Select Committee, will well protect the interests of minors. There may be individual cases of loss and hardship, but on the whole the advantage, I do not hesitate to say, would far outweigh the disadvantage which may be apprehended."

The Hon'ble SYUD AMEER HOSSEIN said — "As one of the members of the Select Committee who sat on this Bill in the year 1887 as well as in this year, I beg, with Your Excellency's permission, to say a few words

"I congratulate the Hon'ble the Law Member on his bringing the labours of the past four years to a successful close. In my humble judgment the great merit of this Bill lies in the fact that it is of a permissive character. While it gives guardians every inducement to place themselves under the control of the Court, it does not compel them to do so

"The saving clause contained in section 6 guarantees that in the appointment of guardians due regard will be paid to the personal laws of Hindus, Muhammadans, and other sections of the communities residing in this empire, while section 12, sub section (2), makes provision for due observance of the customs and manners of this country on the occasion of the production of a respectable female minor before such person as may be appointed by the Court

The provision of section 53 will, I hope sufficiently guard against abuses arising from vexatious suits which may be brought on behalf of minors by persons calling themselves the next friends of the said minors

"With these remarks I beg to support the Bill"

The Motion was put and agreed to

The Hon'ble MR SCOBLE also moved that the Bill, as amended, be passed

The Motion was put and agreed to

RAILWAYS BILL

The Hon'ble MR SCOBLE also moved that the Report of the Select Committee on the Bill to consolidate amend and add to the law relating to Railways in India be taken into consideration. He said —

"The first observation that I have to make regarding this Bill is that it is of general application. It extends to all railways in British India, whether belonging to the State or to Companies. A claim has been made by some of the older Guaranteed Companies to have a clause inserted that nothing in the Act should affect existing contracts between the Government and those Companies in the particulars for which such contracts expressly provide, and this claim has received the support of very high authority. But, upon careful consideration, the Select Committee decided not to introduce such a clause into the Bill

When I laid the draft before the Council in October, 1888, I stated that in framing the Bill care had been taken to maintain the provisions of those contracts so far as they are consistent with a due regard to the public interest, and in the Bill, as amended by the Select Committee, this condition has been scrupulously observed. Indeed, I am not sure that in our anxiety not to interfere with vested rights we have not given a more liberal interpretation to some of the provisions of these contracts than a Court of law would have done and I think it will be found, upon a candid examination that there is nothing in the Bill to affect injuriously the contract rights of the Companies so as to give them any reasonable ground of complaint.

"It would be improper for me to occupy the time of the Council by a minute examination of these contracts, but I may say that, in regard to four Companies the contracts provide that they shall carry on the business of carriers of goods and passengers in accordance with the provisions of the law of India for the time being in regard to five others the contracts contain a clause barring claims in respect of the prejudicial effect upon the undertaking or the profits thereof of any Act of the Indian Legislature of general applicability for the time being in force, and in regard to the remaining four Companies the contracts contain no special provision on the point, but provide that the Companies shall carry on the business of common carriers of goods and passengers by railway. It is clear from this enumeration that, in regard to the majority of contracts there is no necessity for any special reservation.

"The four Companies whose contracts contain no express clause on the subject are the Great Indian Peninsula Railway Company, the Bombay, Baroda and Central India Railway Company, the Madras Railway Company, and the Great Southern of India Railway Company. Of these the last mentioned may be left out of account, as its contract will expire in the course of the next few months, so that we are left with three Companies only in whose favour a reservation of contract rights might be operative. I will not pause to discuss the question whether or not, having contracted to carry on the business of carriers in a particular country, those Companies must not be held to have contracted to carry on that business in accordance with the law for the time being in force in that country. I prefer to call the attention of the Council to the provisions of the Bill which, it is urged, may be found to conflict with the terms or with the tenor of the contract. These provisions will be found in sections 42 to 44 of the Bill, and enact that it shall be the duty of a railway administration—

- (1) to abstain from making or giving any undue or unreasonable preference or advantage to or in favour of any particular person or Railway Administration or any particular description of traffic
- (2) to afford all due and reasonable facilities for receiving and forwarding the traffic carried by other railways so as to supply a convenient continuous line of communication and for the return of rolling stock
- (3) to quote, and accept the apportionment of, through rates

'These provisions introduce no novelty into railway legislation, they have been in force in England for many years, they are called for by the development of railway enterprise in India, they are in accordance with the public interest, and I can find no reason, in the silence of the contracts regarding them, for hesitating to make them directly applicable to the Companies in question. The extension of railways throughout India has brought about a state of things which was not contemplated when the contracts were made, and for which the contracts make no provision, it would be unreasonable, as well as detrimental to the public interest to hold that Railway Companies which under legislative Acts, have been granted a species of monopoly for the public benefit are exempted from subsequent legislation in regard to the restrictions under which, as circumstances change and new conditions arise that monopoly is to be exercised.

"Passing now to the principal provisions of the Bill, the first point to which I desire to draw the attention of the Council is that the existing right of railway administrations to charge terminals is expressly recognized. In section 3

(14) terminals are defined to include charges in respect of stations, sidings, wharves, depôts, warehouses, cranes and other similar matters, and of any services rendered thereat. Section 45 allows reasonable terminals to be charged, and section 46 points out the method in which the question of reasonableness in regard to terminals may be authoritatively decided. In these provisions we have followed the English law. Railway administrations perform, in regard to goods, a great many services which would otherwise have to be performed by the servants of the owners of the goods, and for the proper performance of these services they have provided, at considerable cost, accommodation and appliances which greatly facilitate the transaction of business. For these services railway administrations in India have from the first been allowed to charge terminals. These services are for the benefit of the public, and, not being included in the mileage rate for the mere carriage of the goods, have to be paid for separately. It was suggested to the Committee that the levy of terminals should be allowed only at stations at which goods are actually received or delivered, and that no terminals should be leviable where transhipment in the course of the journey was rendered necessary by a break of gauge, but the Committee did not accept this suggestion, preferring to leave it to the proper authority to determine what would be a reasonable terminal under such circumstances.

"Chapter II, in regard to the inspection of railways seems to call for no remark. In Chapter III, relating to the construction and maintenance of works, the Select Committee acting upon a suggestion of the High Court at Calcutta, has made the exercise of the powers of railway administrations to interfere with roads, water courses, subterranean pipes and so forth, subject to the control of the Governor General in Council, who will, in these respects, fulfil the functions of the Board of Trade in England. The same chapter provides for the assessment of compensation for interference with private rights, and for the construction of accommodation works for the public convenience.

"Chapter V relates to the appointment and powers of Railway Commissions, and this part of the Bill has provoked a good deal of discussion. It is admitted that such a tribunal is desirable on many grounds, but exception has been taken to its composition and to its probable costliness. The Bill proposes a Court of three Commissioners, one of whom is to be a Judge of the highest Court of Civil Jurisdiction in the province in which the Commission is held, and the other two Lay Commissioners, of whom one at least must be of experience in railway business. This would enable the Governor General in Council to constitute, in Bengal for instance, a Commission consisting of a Judge of the High Court, the Director General of Railways and the President of the Chamber of Commerce. Such a tribunal in the opinion of the Select Committee, would command public confidence to a greater extent than a Commission composed of inferior judicial officers or men of lower professional or commercial standing. For it is to be borne in mind that the Commission is only to be appointed when, in the opinion of the Governor General in Council, there is a *dignus vindice nodus*, its function will be rather to settle principles for the guidance of railway administrations in cases of special importance or likely to be of frequent occurrence, and its decisions will form precedents. That such a tribunal will be somewhat costly I have no doubt, but my experience leads me to anticipate that it will not be greatly more expensive, while it will be certainly less dilatory, than an arbitration, and its very costliness will have the good effect of causing it to be resorted to only when all efforts at compromise have failed. Moreover, having regard to the large amount of private capital invested in Indian railways, the Select Committee were of opinion that a tribunal likely to be less independent of Government influence than that proposed in the Bill would not give satisfaction, especially if the dispute happened to be between a Guaranteed Railway Company and a line owned by the State.

Chapter VI, in regard to the working of railways, goes into somewhat fuller detail than is thought necessary by some of the critics of the Bill, but while it is undesirable, and indeed impossible to legislate for all contingencies, and much must be left to be dealt with in rules made by the railway authorities themselves as occasion may require, there are some matters as to which the

Legislature both in England and in India has deemed it advisable to make specific enactments. These are accordingly reproduced in the Bill. There is one new section which requires notice, and that is section 64 which provides that in every train which is to run for a distance exceeding fifty miles a third class compartment furnished with a closet shall be reserved for females. This may seem a small concession, but the information laid before the Select Committee justifies the belief that it will meet the real difficulty. As regards male passengers, there is no case made out which countervails the objections raised against the general provision of such accommodation in third class carriages. The statement which I made when introducing the Bill, as to the short distances which the bulk of these passengers travel, is amply borne out by a recent report of the East Indian Railway Company, from which it appears that of a total of (roughly speaking) six millions of third class passengers 20 per cent travelled less than 10 miles, 45 per cent less than 20 miles and 72 per cent less than 50 miles, 12 per cent travelled between 50 and 100 miles and 16 per cent more than 100 miles. Those who are familiar with railway travelling in India know the ample opportunities of halting which are afforded by trains which run for long distances and for short distance passengers it can scarcely be contended that latrine accommodation in the carriages is necessary.

"Chapter VII defines the responsibility of railway administrations as carriers in accordance with the existing law and, in regard to it, I have received a communication from the Madras Chamber of Commerce regretting that the exemption of railway administrations from responsibility in respect to goods carried under 'risk notes' has not been modified by the Select Committee. The Chamber points out that 'under existing circumstances railway administrations in India have two schedules of rates for the carriage of goods both of which are sanctioned by the Government namely the full rates which impose on a railway responsibility for the non delivery of goods, and the reduced rates which are granted on the express condition that no such responsibility is incurred.' This is not quite an accurate statement. The law imposes on railway administrations the duty of taking as much care of all goods delivered to them for carriage as a man of ordinary prudence would under similar circumstances take of his own goods but it does not impose the further duty of insuring them. Goods are therefore carried either at owner's risk or at railway risk—for the former a lower rate is charged than for the latter. The object of the Madras Chamber seems to be to require railway administrations to carry goods at their own risk at the same rate as they charge when the goods are carried at the risk of the owners—a responsibility which I should not think they would be inclined to accept. If it were imposed upon them by legislation, they would I fear charge railway risk rates in all cases—a result which would be unwelcome to traders, and would not apparently give them much more safety than they now enjoy, as I gather from the letter of the Chamber that the present system 'does not often result in the loss or neglect of goods entrusted to the care of railways'.

'In connection with this Chapter I may notice another proposal which has been made, that railway receipts should be given the same effect as bills of lading. This proposal has not been adopted by the Select Committee.

"In introducing the Bill I stated the objections which to my mind stood in the way of the acceptance of such a proposal. One of these was the inconvenience likely to arise in connection with the exercise by an unpaid consignor of his right of stoppage in *transitu*. A recent case which has been decided by the High Court at Bombay affords a good illustration of this difficulty. A firm at Bijapur sold to a firm in Bombay three parcels of wheat and received from the purchaser *hundis* payable at sight for the purchase money. The railway receipts were thereupon handed to the purchaser who promptly endorsed them for value to a third party. The *hundis* were dishonoured on presentation, and the purchasing firm became insolvent. The endorsees of the railway receipts claimed the goods and actually obtained delivery of a portion of them. The delivery of the residue was stopped on a telegram from the original vendor. The High Court held that the railway receipts were not instruments of title within the meaning of section 103 of the Indian Contract Act, and that the unpaid vendor was therefore not deprived of his right to stop the goods in transit by reason of the endorsement of the receipts to secure a specific

advance The endorsee in this case seems to have been an innocent holder, but it is easy to see what a door would be opened to fraud under a different state of facts, and I am not surprised that a very large majority of the members of the Railway Conference, which assembled at Simla in 1888, came to the conclusion that it was not desirable to give the same legal effect to railway receipts as to bills of lading

"Chapter VIII relates to accidents and contains no new provisions In Chapter IX, which deals with offences and penalties, the Select Committee has thought it wise to bring into the body of the Act the more important breaches of the law which have hitherto been dealt with under bye laws only It is difficult for the public, and sometimes even for the Courts, to know what is contained in bye laws, and whether bye laws are *ultra vires* or not, and the Select Committee were of opinion that the fullest notice, and the completest sanction, ought to be given whenever acts or omissions are made punishable by fine or imprisonment There is in this Chapter one section to which I desire to call particular attention It is section 113 It is frequently found that persons get into a train either without a ticket, or with a wrong ticket, and they may do so with or without intention to defraud In the former Act relating to railways Act IV of 1879, there were two sections dealing with these cases Section 31 required the innocent traveller to pay the fare of the class in which he was found travelling from the place whence the train originally started, unless he could prove that he had travelled a less distance, and the aid of the Magistrate might be invoked to compel payment of the fare Section 32 subjected the fraudulent traveller to a fine which might extend to fifty rupees, in addition to the fare which he ought to have paid It was represented to the Select Committee that this alternative method of dealing with cases led to vexatious prosecutions being instituted which involved great loss of time and hardship Returns which I have seen show cases in which people have been kept waiting for weeks before the charge was disposed of and though a conviction may generally be the result, it is clearly desirable, in the interest of the railways no less than of the travellers, that such delays should not occur The Select Committee therefore resolved to deal with the unticketed or wrongly ticketed passenger in the same manner as the Post Office deals with an unstamped or wrongly stamped letter Assuming the want of a proper ticket to be the result of carelessness rather than of dishonesty, it is proposed to exact from passengers not duly provided with tickets an extra charge of the amount specified in sub section (3) of section 112 and this extra charge will be recoverable summarily on application to a Magistrate if the passenger fails or refuses to pay it on demand It is hoped that by this simple method the railways will be saved from the loss, and passengers from the annoyance, which is inevitable under the present system It is only fair that a person who, by his carelessness in not providing himself with a proper ticket, puts not only railway servants but his fellow passengers to the inconvenience of what may be serious delay in the movement of the train, should not go scot free and, on the other hand it is certainly not desirable that Railway servants should be tempted to stretch the presumption of fraud against travellers who often err from mere ignorance

"In Chapter X, section 135 of the Bill, relating to the taxation of railways by local authorities is of considerable importance Following the lines of Act XI of 1881, with regard to the levy of municipal taxes on Government property, it provides that a railway administration shall not be liable to pay any tax in aid of the funds of any local authority unless the Governor General in Council by notification in the Gazette declares it to be so liable, and in that case the railway administration must either pay the tax, or such a sum in commutation thereof as the Governor General in Council may, having regard to all the circumstances of the case, from time to time determine to be fair and reasonable I need scarcely perhaps say that the intention is not to relieve railways altogether from municipal and local taxation, but to restrict the liability within proper limits A railway administration seems to be considered a fair subject for every sort of demand In Madras, for instance, the South Indian Railway Company was required, under section 53 of the District Municipalities Act, to pay a profession tax to the Municipality of Negapatam, and did so for several years Thereupon the Tuticorin Municipality demanded a similar payment The Com-

pany paid under protest, and upon a reference to the High Court their contention was upheld that payment to one Municipality was sufficient, as otherwise 'the South Indian Railway Company would have to pay as many profession taxes as there are municipal towns through which their railway passes, although they exercise but one profession' Railways contribute so much to the prosperity of the districts which they traverse, and in this country have been so largely constructed with public funds that their title to exemption from local cesses has already been recognized by the Legislature in Bengal Section 8 of Bengal Act IX of 1880 provides that no railway or tramway which is the property of the Government of India, or the dividend of which is guaranteed by the Government, shall be liable to road cess or public works cess without the previous consent of the Governor General in Council The present Bill gives a general application to the principle thus affirmed

"These are the salient features in the Bill, as amended by the Select Committee, to which I think it necessary to call the attention of the Council In other respects the Bill follows the existing Act or reproduces recent English legislation

"If the Bill is accepted by the Council, I propose, with Your Lordship's permission, to move that it shall come into force on the 1st of May, 1890, instead of the 1st of April, which is the date fixed in the Bill as reported"

The Hon'ble RAO BAHADUR KRISHNAJI LAKSHMAN NULKAR said —
"One of the pressing reforms needed in the law relating to railways in India was to insure a more considerate treatment and better convenience of Native passengers in the lowest class of carriages Overcrowding and want of closet accommodation, especially for women, have formed subjects of constant complaints on almost all the lines I am glad to see that sections are now inserted and penalties prescribed on these important points in the body of the Bill The invariable observance and effectual prevention of infringement of these rules must still depend, almost entirely, upon the degree of efficiency of inspection of the passenger traffic at all stations No failure on the part of station authorities is more frequent than that of the performance of this part of their duty of firmly preventing overcrowding of the lowest class of carriages It is not easy for the higher railway authorities to exercise effectual control in all matters over their subordinate establishments, which are scattered over vast areas along the lines, without some extraneous aid from Government and the public In addition to a system of constant inspection by responsible officers, a complaint book should be made available at each station, in which any public spirited passenger, seeing these rules infringed, may be able to note down the fact with sufficient clearness so as to facilitate further inquiry, stating the steps he took to bring the same to the notice of the station authorities concerned It is to be hoped that with this new specific law on the subject, and with the adoption of means necessary for its due observance, we may hear less frequently of its infringement with impunity"

The Hon'ble SIR ALEXANDER WILSON said —

"The most important part of the Bill is dealt with in the fifth Chapter, on lines generally following the law in England but adapted as far as may be to the circumstances obtaining in India

"The provision of a tribunal competent to deal with any questions which may arise between railway administrations and the public, and between railway administrations themselves, will supply a want which has long been recognised And the constitution of the Railway Commission provided by the Bill consisting of a Law Commissioner, who is to be a Judge of the High Court, and of two Lay Commissioners, of whom one must be an expert in railway business and one may be a representative of the mercantile community or any other person whom the Governor General in Council sees fit to appoint, will, I am sure, command the fullest confidence of the public

"Considerable discussion has arisen as to whether the Railway Commission should be, as in England, of a permanent nature, or one specially to be convened as is now provided for in the Bill, and I am of opinion that the recommendation of the Select Committee which is embodied in the Bill is a sound one I will not take up the time of the Council by entering into detailed reasons for

coming to this conclusion I think that on the grounds of economy alone there is strong reason for adopting the course which has been followed, admitting, which I submit is the case, that the composition of the special tribunal is such as to ensure universal confidence and respect

"The questions which are likely to be referred to the Railway Commission will be of such a nature that a decision on any of them will be held to be a ruling, and as such will probably obviate any necessity for further reference on the same subject, and thus the expense of maintaining a permanent, separate and expensive machinery to administer the law which is proposed to be enacted, without sufficient work to fully occupy it, is saved

"The Chapter I am referring to imposes on railway administrations the general duty of receiving, forwarding and delivering traffic without unreasonable delay, and without partiality or undue preference, and the special duty of so treating through traffic at through rates

"Now, without any reflection on the administration of railways in India in the past, I trust I may be permitted to say that there has been a feeling on the part of the public that they were at least open to arbitrary treatment in some of these respects at the hands of the railway authorities, and that practically there existed no Court of Appeal or means of redress

"The Bill provides that if the Governor General in Council is satisfied that any person has just grounds of complaint against a railway administration for breach of any of the duties imposed by the Bill, he may refer the case to a Railway Commission for decision

"This will afford a ready and, in my opinion, practicable means of redress for any real or imaginary grievance, and will instil a confidence in fair and just treatment which will be distinctly beneficial to the interests of trade and commerce

"A proposal has been brought forward that the Bill should incorporate a provision to give railway receipts the same effect as bills of lading. This proposition has not been adopted, and wisely so, I think looking to the wide difference between a consignment of goods in wagons passing over, it may be various lines of railway under different administrations and a shipment of goods on board a vessel in one port bound to another

"I cannot see that any provision of the kind would have materially benefited the export trade, and certainly not on this side of India, and would have been a departure which did not commend itself to the railway administrations and which does not seem justified by existing legislation elsewhere

"The other provisions of the Bill deal chiefly with matters which have been carefully discussed in the light of past experience in the working of railways and require no comment from me. I would therefore only express my entire concurrence with the Bill in its present form"

The Hon'ble MR CROSTHWAIT said —

"I agree with the opinion expressed by the Hon'ble the Law Member with regard to the effect of the Bill on the rights of certain Railway Companies under their contracts, and also with regard to the constitution of the Railway Commission which may be appointed under section 26. I have carefully considered the former question, and I think that the contract rights of the Companies will not be unnecessarily interfered with or infringed by the provisions of the Bill. The provisions of Chapter V, regarding the duty of railway administrations to arrange for receiving and forwarding traffic without unreasonable delay and without partiality, are necessary in order to enable an extensive railway system to be carried on to the best advantage of the public and the railway administrations. Possibly in fixing a through rate the Railway Commission may direct a Company to charge a rate lower than the maximum rate which the Company is authorised by the contract to charge. But, if such a direction were given, it would be because a rate in excess of that enjoined by the Commissioners would have the effect of stopping the through traffic and of depriving the public of the free use of a continuous line of communication. A Railway Company has, I think, no right to complain if it is not permitted to charge a rate which would prevent traffic from passing over its line from another railway

and so deprive the public of the benefit of a through route from one part of the country to another

"As the Hon'ble the Law Member has pointed out, the Bill does not propose to regulate the traffic on railways by original and untried principles. The provisions regarding facilities for traffic, undue preference and through traffic have been in force in England since the passing of the Railway and Canal Traffic Act of 1854, and the Bill follows in this respect the law which after many years' experience was enacted by the Railway and Canal Traffic Act of 1888. We have therefore every reason to believe that this portion of the Bill will be beneficial in its operation. The interests, moreover, of the railway administrations are duly safeguarded, for it is provided by section 26 that a Railway Commission can only be appointed by the Governor General in Council, by section 27 that the Commissioners shall take cognizance of such cases only as are referred to them by the Governor General in Council, and by section 41 that the Commissioners alone shall have the power of enforcing the duties and obligations imposed by Chapter V on railway administrations.

"Then, my Lord, with regard to the constitution of the Railway Commission, I should have been glad if provision could have been made for a less costly tribunal than that contemplated by the Bill, but I think that the questions which the Commissioners will have to decide are so important, and the interests which will be affected by their decisions are so great, that the Legislature is bound to provide for the appointment of the best tribunal that can be obtained. No doubt some questions may arise which a Judge of a status inferior to that of a Judge of a Chartered High Court or of a Chief Court might decide. It is, however, unlikely that it will be necessary to resort to the Railway Commission for the decision of a simple question, and in conferring jurisdiction the Legislature should, I submit, consider, as its usual practice is, the general scope and extent of the subject matter over which the jurisdiction is to be exercised. The powers which are to be conferred on a tribunal, the extent of the interests which may be affected by its decision and the weight which the decision should carry are the principal matters to be considered. Now, as the questions to be disposed of by the Railway Commission will be, as a general rule, difficult and important questions affecting important interests, I think the Legislature should endeavour to secure that the Court which will have to decide these questions shall be the best Court which can be procured, so that not only there may be the best chance of obtaining a sound decision, but that the decision may carry weight with the public. Therefore, I consider that the Law Commissioner should be a Judicial officer of the highest status, so that we may secure as far as possible, that the cases referred to the Commission may be well decided and that the judgments of the Commissioners may give satisfaction to the railway administrations and to the public. With regard to Judges of High Courts which are not chartered, such as Judicial Commissioners, I think that, besides the reasons I have already given, there are two other objections against giving them jurisdiction. The first objection is that the Judicial Commissioner being the sole superior Criminal and Civil Judge of Appeal for a whole Province, and having also extensive administrative business to dispose of, it would be scarcely possible to appoint him to serve on a Railway Commission without appointing another Judicial Commissioner to act for him and discharge the duties of his office. The second objection is that it is unlikely that any case would come before the Railway Commissioners in which experienced counsel would not be required, and a Judicial Commissioner would probably hold his Court at a place where such counsel could not be obtained except at great expense.

'If the Bill imposes new obligations on railway administrations, it, at the same time, confers advantages upon them. For instance, powers for the construction of railways are now for the first time given to railway administrations by sections 7 and 8 of the Bill, section 10 protects the administrations from being overwhelmed with suits for compensation for injuries alleged to have been caused by the lawful exercise of those powers, section 9 of the Bill gives them power to enter on land adjoining a railway in order to repair the line or to prevent an accident happening thereto, and section 72 settles the law, which is now somewhat doubtful, as to the extent of the responsibility of a railway administration for the loss, destruction or deterioration of animals or goods delivered to be

carried The responsibility will now be that of bailees for hire, and a railway administration will be held to undertake only that it and its servants will take as much care of the goods delivered for carriage as a man of ordinary prudence would take of his own goods under similar circumstances Moreover, section 81 limits in the same way the liability of a railway administration for goods which it forwards by inland water for a consignor in a vessel which does not come within the definition of a railway, that is to say, which does not belong to and is not hired or worked by the administration Then the provisions of section 135, regarding the taxation of railways by local authorities, will afford a very necessary protection to railway administrations, by preventing the imposition of taxes which they should not be required to pay and by providing a method by which the amount payable by them may be assessed Some local authorities have, it seems, imposed an excessive amount of taxation on railways and in the case of a railway it is difficult to assess fairly many taxes which might be imposed, such, for instance, as taxes on houses, buildings or lands, or on the persons occupying houses, buildings or lands

"I will not, my Lord, take up the time of the Council in enumerating the other advantages which the Bill proposes to confer on the railway administrations I think that the Bill is a great improvement on the present law, and that it will prove beneficial both to the railway administrations and to the public "

The Hon'ble RAJA DURGA CHARN I AHA said —

"In December, 1888 when the Railway Bill was referred to a Select Committee I took occasion to urge upon the attention of this Hon'ble Council the great necessity that existed for providing retiring accommodation for third class passengers, who formed the bulk of the passenger traffic of railways, and from whom so large a revenue was derived It was nothing but fair that some consideration should be shown to them in this respect Judging from the deliberations of the Select Committee such as have come to my notice it appears that the question was considered, but what has been the result? The only provision that has been made is a reserved compartment for females with a closet in each train running for a distance exceeding fifty miles This is no doubt some concession, for which the Native community cannot but be grateful, but what about the men? If regular latrines were found impracticable, could not a similar provision be made for them, at all events experimentally? It would then have been something, at any rate, it would at least have shown that the Legislature was not unmindful of the comfort and convenience of that class of men who are not able to make their wants and feelings known to the governing authorities

"It has often been said that the comfort and accommodation asked for are not supplied either in Europe or America, but I submit that, the conditions of life being different, no comparison could be instituted between them and this country

"Representations have been made from various parts of the country pointing out the discomfort and inconvenience experienced by third class passengers I would take the liberty of quoting here the opinions expressed on the subject

"The District Magistrate of Bellary, in the Madras Presidency, thinks that—

every carriage attached to a through train ought to contain a place for the relief of natural wants

"Mr Tagore, the Judge of a certain district in the Bombay Presidency, observes —

The great discomfort from which the lower class passengers suffer is the want of latrine accommodation in their carriages'

"Sir Dinshaw Manockjee Petit, also of Bombay, the late Member of this Hon'ble Council, remarks —

'In carriages of some Railway Companies there is no latrine arrangement at all for these poor people, and great inconvenience is felt by passengers in that respect'

"Mr J O Porter, Magistrate of Shahjehanpur in the North Western Provinces, says —

"I should have liked to have seen provisions made for latrine accommodation for third class carriages
No concession would be so popular as this'

"The British Indian Association, speaking of the general complaint about the want of latrine accommodation for lower class passengers, points out that,— 'if it be found impracticable to have such accommodation in each carriage or compartment, American carriages may more largely be introduced and they may be so arranged as to allow communication with each other. An entire carriage could be set apart for retiring purposes of male passengers.

"The opinion of the Punjab Government is very emphatic in this matter. Speaking of the necessity of having latrine accommodation in railway carriages, the Secretary to the Government of the Punjab remarks that, in the opinion of His Honour the Lieutenant Governor,—

'the Government should have power either to make rules in these matters, or to authoritatively require the railway administration to make rules which would be satisfactory to Government. The reason for this suggestion is that it is already known that discontent is sometimes expressed in regard to these matters and it seems to the Lieutenant Governor that as time goes on the natives having occasion to use the railway may wish for more security for their better accommodation in those respects. In a country like England matters of this sort may well be left to private enterprise and the pressure of public opinion. But the case is otherwise in India where natives going on long journeys must practically of necessity use certain lines of rail, and where they would naturally look to the Government to help them if they felt they stood in need of assistance.

"It will be seen from the remarks quoted above that the necessity for having latrine accommodation in third class carriages is widely felt, and it will be a matter of extreme disappointment to the millions who travel by rail, but who, I repeat, have not the power to make their wants and wishes known to the Legislature, if no arrangement to remove their grievance is made.

'It has been said that the practical difficulties of meeting the want are insuperable. That there are difficulties does not admit of a question. But I submit that contrivances could be made to overcome them. I may be permitted here to mention that the Managing Committee of the Bhavnagar Gondal Junagurh Porbandar Railway offered in 1888 for competition a prize for the best design and working model for latrines for third class carriages of metre gauge railways which should get over 'the serious sanitary and hygienic objections that are believed by many to exist to extension of the present system in common use in India for upper class carriages'. The Consulting Engineer of the Government of India and the Director General of Railways acted as Judges. In discussing the merits of the designs sent to them they considered that the requirements of the case would best be met by a combination of the good features of the several designs'. They gave it also as their opinion that 'if conveniences in the train are considered necessary for both males and females, we suggest that the third class carriages might be arranged on the through passage system with end doors, and one latrine carriage provided at the end of the train. The latrine carriage could be in charge of a travelling sweeper, and the excreta could be retained in the carriage to be removed and deposited at fixed stations *en route*'.

"This opinion, coming as it does from Railway Engineers of such high authority, shows that it is not impracticable to make a design by which sanitary and hygienic objections could be removed. If, then, the difficulties which were apprehended could be removed, I would venture to suggest that some provision should be made to supply the want felt by the people.

"Notwithstanding what has fallen from the Hon'ble Member in charge of the Bill, complaints on this head, I am bound to say, are loud and numerous.

"I hope the Government, in the interests of the millions for whom I speak, will reserve to themselves the power by which they could grant the concession later on, if it could not be granted at present."

The Hon'ble MR SCOBLE said—"As regards what has fallen from my hon'ble friend Rájá Durga Charn Laha, I may be permitted to say that the opinions to which he has referred were before the Select Committee, and were carefully considered by them. Attention was particularly directed to the action taken by the Bhavnagar Gondal Railway Administration, and to the report of the experts upon the designs submitted to them, but the Hon'ble Member will see, upon a little reflection, that the adoption of the suggestion of a through passage would involve the entire reconstruction of the whole of the

rolling stock of railways in India. This would mean an expenditure which the Select Committee did not consider they were justified in recommending. With regard to the difficulties which are no doubt felt by female passengers travelling in railways, the Native gentlemen who assisted in the deliberations of the Select Committee were of opinion that the provision recommended would meet the case, if not entirely, at all events sufficiently to prevent any real hardship. With regard to male passengers, who form the bulk of railway passengers, the existing arrangements, if properly availed of, would be found adequate; to do more would add greatly to the cost of travelling. If you put a latrine in every railway carriage, the result will be that the space now occupied by the passengers would be curtailed, and the fare would be proportionately increased. I put it to the Hon'ble Member, and those who take the same view as he does, whether it is not more desirable that Native passengers should suffer a little inconvenience than that they should have to pay a considerably enhanced price for travelling by railway."

The Motion was put and agreed to

The Hon'ble MR SCOBLE also moved that in sub section (3), section 1 of the Bill as amended, for the word "April" the word "May" be substituted. He said—"The object of this amendment is to give time for the proper circulation of the Act before it is brought into operation."

The Motion was put and agreed to

The Hon'ble MR SCOBLE also moved that the Bill, as amended, be passed

The Motion was put and agreed to

ACT XXV OF 1867 AMENDMENT BILL

The Hon'ble MR HUTCHINS moved that the Report of the Select Committee on the Bill to amend Act XXV of 1867 (*Printing presses and Books*) be taken into consideration. He said—

"The Council will remember that Act XXV of 1867, which this Bill is intended to amend, imposes on the printer of every book the obligation to deliver a number of copies to a local Registrar of Books, and on the Registrar the obligation to pay for such copies at the rate at which the book is sold to the public. Last December I mentioned certain facts which seemed to show that the provision for payment had a demoralizing tendency and entailed an unfair burden on the tax payer, and I explained that the main object of the Bill now under consideration was to repeal that provision. In one case, which I described as apparently fraudulent, Rs 100 had been demanded for each copy of a small pamphlet which the author called 'A New System of Book keeping'. I have been assured by a gentleman for whose opinion I have much respect that the author had no designs on the purse of Government, but really thought his system would be worth Rs 100 to any person who would make use of it. But this only serves to strengthen my position, for it shows that the tax payer has to contend not only against positive fraud but against the extravagant claims of any one who may choose to treat a system as if it were patented, and may demand a royalty fixed by himself for the means of learning it—even when one does not wish to learn it."

"But there is no doubt whatever that there have been many cases of direct cheating. A fresh instance was brought to the notice of the Select Committee, in which three unsaleable copies of an old book were palmed off as a new work by merely substituting another title page, and many more copies have been similarly got rid of by simply adding the words second, third or some subsequent edition. It has been admitted even by opponents of the Bill that it is a common practice to mark a fictitious price on books because purchasers generally beat it down. I remarked when I introduced the Bill that it was not becoming that the public Registrar should have to institute secret enquiries to prevent his being swindled, and it would certainly be most unbecoming that he should haggle about the price like an ordinary customer. Besides, he is not at all in the position of a customer, who can take the book or leave it according as the price

pleases him or the contrary. He is bound to take all three copies, and to pay for them whatever the printer has been able to extract from private purchasers.

"It is perhaps natural that many writers in the Vernacular Press should vehemently oppose the abolition of payment. I have carefully considered all the fair arguments which they have brought forward, but some have chosen to insinuate that my real object after all is one which I expressly disclaimed, namely, to save the finances. But I am not aware that the Hon'ble Member in charge of the finances has taken any interest in my proposal, and I am quite sure that I have no idea myself what saving it will secure. I only know that it will be something very small and that we shall probably give a much larger sum in aid of the new Society for the Diffusion of Useful Knowledge, if, as I hope may be the case, any definite and practicable scheme for the encouragement of indigenous literature can be elaborated. The difference will be that at present we pay extravagant prices for all sorts of rubbish which it would be better to check than to encourage, whereas in the future we shall exercise our patronage with some degree of discrimination.

"Proceeding now to notice the chief points which came before the Committee, the most important is that we have cut down the number of copies to be supplied in all cases from two to one. Looking back at the debates of 1867, when Act XXV was before this Council, I find it was stated by the Hon'ble Member in charge that the only object of requiring the second copy was that, in case the first should be lost or damaged, it must be replaced. We do not think it necessary to maintain this additional burden on authors or publishers in order to meet such a contingency, especially as we find that it has led to a vast accumulation of what is for the most part pure trash. According to the Bill as now framed only one copy is required at once and in all cases two others may be demanded for the British Museum and the India Office Library, and I do not think that any author who may be honoured by such a demand will grudge giving a copy of his work to be preserved in the archives of the Empire. I am told that, in some parts of the country at all events it is even now a rare thing for payment to be insisted on for a book required for the British Museum, and this is just the spirit I should have looked for in the better class of authors and publishers, who alone need be considered in this connection. They know that we do not exact even the first copy with any selfish object, but in order to preserve for future annalists a complete history of the development of the country as far as this finds expression in its literature. Any books that the Government of India may require for its own purposes it will continue to pay for as heretofore.

'It was suggested to the Committee by several authors whose opinions are entitled to weight that the duty of furnishing the required copies should be imposed on publishers rather than on printers. Theoretically this is the correct view, but it was explained in 1867 why the opposite practice was adopted, and the same reasons still hold good. The Hon'ble Mr. Hobhouse said that 'he was told that in this country it was in most cases extremely difficult to find the publisher of a book. ordinarily, a person who wished to publish a book went to a printer and got a certain number of copies printed, but how he published the book and disposed of these copies was not known.' And, again, if the publisher had to deliver the books, the Act must be a dead letter, because, in most cases, it was extremely difficult to find who the publisher was, whereas the name of the printer was very easily discoverable, as he was bound to register the press, and to put his name to every book that he printed.'

"It has been urged on the Committee that printers should be made to furnish quarterly lists of the books issued from their presses. In the absence of such returns, it was said, the Registrar would have no means of discovering when books were withheld, and it was pointed out with some force that it would no longer be to the interest of the publisher to obey the law. But we were averse to imposing any unnecessary burden on a hard working body of men, and it seems unlikely that any book, worth preserving from any point of view, can escape the knowledge of a careful Registrar for any length of time. A printer who omits to comply with the requirements of the law will be subject to a tolerably severe penalty, and that ought to be enough. If it should prove insufficient the printers will themselves be to blame, and there will then be no difficulty about

imposing any additional liability which may seem necessary to make the law effective

" Lastly, we were asked to amend Part IV of the Act, relating to copyright, by extending the definition of books so as to include pictures. Something of this kind is certainly desirable, but the Bill as published did not touch the question of copyright. If we had introduced a new provision of this nature, the Bill must have been republished, and could not have passed this session. Your Excellency is aware that the complete revision of the law of copyright is only waiting for the new law now engaging the attention of the Board of Trade, and that we have urged that the passing of this law should be expedited as much as possible."

The Motion was put and agreed to

The Hon'ble RAO BAHADUR KRISHNAJI LAKSHMAN NULKAR moved that the following amendments be made in the Bill, as amended, namely —

(1) that in section 4, amended section 9, the words "and free of expense to the Government" be omitted,

(2) that in clause (a) of the amended section 9, after the word "copy" the words "free of expense to the Government" be inserted,

(3) that to the amended section 10 the following words be added —

"and, if the book is for sale to the public shall on the publication thereof, pay the publisher for the one or two extra copies which may have been received under section 9 clause (b) at the rate at which the book shall be *bond fide* sold to the public

He said — "In moving the adoption of the amendments, I beg to draw attention to the Statement of Objects and Reasons for this Bill, and to the explanation given by the Hon'ble Member in charge when he introduced the same. The main object is to require publishers to present copies without any payment, the reasons given being two — (1) that the obligation to pay must be entirely rescinded as the only effectual means of preventing frauds shown to have been practised upon the public treasury under cover of the present law, and (2) that the time has come to assimilate the Indian with the English law, which latter provides for presentation of a certain number of copies without payment. As to the necessity of accomplishing the first object, namely the prevention of fraud, there can be no difference of opinion. Clause (a) of the amended section 9 of Act XXV of 1867 effectually secures this object, by requiring one copy to be furnished gratis, thereby enabling the Government Curator or Librarian to set his face against all worthless publications, by not calling for any more copies of them, and by confining his requisitions to works of real merit worthy to be preserved in public or official libraries. The necessity which the present law imposes upon Government to pay for these copies of works, of however worthless character, is thus obviated, and public money saved from being wasted upon literary sharpers and charlatans. But I must own that I fail to see how the time could be said to have arrived to require Indian authors or publishers to present more than one copy to Government without payment. During the twenty years since Act XXV of 1867 was passed, nothing is shown to have occurred to necessitate an alteration in that law, except the fraudulent practices brought to notice, which, as I have just pointed out, the amended section 9, clause (a), will make it simply impossible to carry on in the future. The profession of literature or authorship generally has not become more attractive or remunerative in India since 1867. It still wants very badly all the fostering care and countenance it then required at the hands of a paternal Government and a patriotic public. It would really be an irony of fate if persons publishing books deemed worthy of preservation by Government should be rendered liable to supply them gratis even after efficient means have been found to prevent fraud by others. The real misfortune would be that the degree of hardship upon honest authors must increase on a sliding scale according to the merit of their works and the limit of demand for copies in the market, the more meritorious suffering more and more for the preventible and now effectually prevented misconduct of a few unscrupulous persons. As regards the question of assimilation with British laws on the subject, there seems to me to be no real necessity for it

now any more than there was in 1867. But, granting for a moment the desirability of it, there seems, in reality, to be no assimilation of principle in the Bill as it now stands, because we are to continue of necessity as unable as ever to secure such reciprocity from British authors in endowing Indian public collections with free copies of their works as the English law requires Indian authors to do in favour of English collections. We have our public libraries, which are quite as valuable to India—for instance the Asiatic—as the English institutions now able to claim free copies from Indian authors are to England. Again seeing that the one-sided English law must of necessity stand as it is, I entirely fail to see how the Bill, without the amendment I propose, can be said to cut down the existing liabilities, as stated in the introductory proceedings. Indeed, even with my proposed amendment, these present liabilities of Indian authors to supply free copies will in fact, have been increased by one copy, because anyhow one additional free copy will have to be delivered as a means of preventing fraud in future, as to the absolute necessity of which we all agree. For these reasons I beg to commend the amendments to the acceptance of the Council as due in bare justice to Indian authors. With reference to the remarks of the Hon'ble Member in charge regarding the tone of criticism in the Native Press against this Bill I have only to say that I was myself greatly pained to find so few of the public writers who have expressed with sufficient earnestness their indignation against the nefarious practices of book-windlers which were brought to light in these discussions. The Council can only abstain carefully from giving cause for just complaint against the measures it sanctions, and such is the sole object of the amendments I have proposed for adoption."

The Hon'ble MR EVANS said — "There are valuable works, like illustrated works on botany, the printing of which is exceedingly expensive and, if we throw upon the authors of such works the liability to present more than one copy of such works, the tax may in exceptional cases be a heavy one. The proposed amendment therefore deserves consideration if it can be carried out without frustrating the main objects of the Bill."

The Hon'ble MR CROSFHWAITHE said — "I do not think the amendment proposed by my hon'ble friend should be accepted. The object of the Bill is to put a stop to the device of putting fictitious and exorbitant prices on books in order to defraud the Government. If the two copies which are to be delivered for despatch to England are to be paid for I doubt if this fraud will be put a stop to. On the other hand, the hardship of supplying at the most three copies free of expense is infinitesimal. It merely consists in this, that the cost of three copies has to be added to the cost of printing the book. This extra cost will probably as a rule, amount to little more than the cost of the paper, and will not materially affect the price of the book."

The Hon'ble MR HUTCHINS said — "Notice of these amendments was not given within the time limited by the rules, but I wish, with Your Excellency's permission, to waive this technical objection especially as the Hon'ble Mr Nulkar was courteous enough to mention the matter to me personally at the earliest possible opportunity. But I cannot accept the amendments, and I wish to express my regret that the Hon'ble Member did not ask me to have him placed upon the Select Committee to which the Bill was committed. Had he joined it, he would have known that I myself brought this very question before the Committee, and that it was fully considered."

"The result of these amendments if carried, would be that the Trustees of the British Museum, as well as the Secretary of State, would have to pay for every book which they select from the catalogues transmitted to them. But the British Museum is already entitled to have a copy of every book free and, though the main object of this Bill was to abolish compulsory payment as leading to unscrupulous practices, I had in view as a subsidiary object the expediency of putting this unquestionable right on a proper footing. Four other libraries, it is true, have a similar right under the Statute, but they have never attempted to exercise it, and I think that, when once this Bill becomes law, their right may be treated as altogether obsolete. The Museum, on the other hand, has constantly pressed its right, and only consented to pay for its copies as a provisional arrangement. Let us suppose that Mr Nulkar's amendments are carried—our

Act will then say the Museum must pay. But the Statute says that it shall not have to pay. We at once introduce a legislative conflict, and a very probable consequence would be that Her Majesty would be advised to disallow our Act.

"It seems to me that this objection is fatal, and I do not wish to say much more. The Hon'ble Mr Crosthwaite has pointed out that the risk of cheating will only be diminished and not removed if the amendments are accepted, and he has explained what an infinitesimal burden it is which we are imposing on authors and publishers. I have myself on a former occasion shown that they will only lose the cost price of the books, and have referred to the number of presentation copies which almost every author in this country distributes to those whom he regards as his friends and patrons. I really believe that the authors themselves, whose books are chosen (they are chosen in England and not by the local Registrar), will esteem it an honour and rejoice that their work will always be preserved at the cost and for the use of the Empire at large. I do not see that the exemption of British authors from similar contributions to our Indian libraries has anything to do with the matter. The British Museum's library is the library of the Empire, and not merely of England. It receives books from all the British colonies and dependencies without exception, and without any question of reciprocity. By giving up its own copy the Government of India has made a great concession, and I do not consider that we need go further. I am not sure indeed, that we can make any further concession without the sanction of the Secretary of State."

The Hon'ble RAO BAHADUR KRISHNAJI LAKSHMAN NULKAR said —"I wish to point out that the alleged conflict between the English and Indian laws on the subject of payment is not shown to have been practically felt since 1867, and there is no reason to anticipate its action in future. As to the question of reciprocity, I remain unconvinced, and believe that the contention is a very reasonable one."

The Motion was put and negatived.

The Hon'ble MR HUTCHINS moved that for section 6 of the Bill as amended the following be substituted, namely —

6 In section 18 of the said Act, there shall be substituted for the words and figure
 Amendment of section 18 Act 'pursuant to section 9 the words letter and figure 'pur
 XXV 1867 suant to clause (a) of the first paragraph of section 9', and
 for the words 'copies thereof in manner aforesaid' the words letter and figure 'copy
 thereof pursuant to clause (a) of the first paragraph of section 9'

He said —"This is a mere formal amendment. Section 6, as it now stands, provides for one formal alteration in section 18 of the Act which is rendered necessary by the number of copies to be delivered, in the first instance, being reduced from three to one, but I find that another similar alteration is required further on in the same section. The new section 6, as framed in my amendment provides for both those alterations."

The Motion was put and agreed to.

The Hon'ble MR HUTCHINS also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

PREVENTION OF CRUELTY TO ANIMALS BILL

The Hon'ble MR HUTCHINS also moved that the Report of the Select Committee on the Bill for the Prevention of Cruelty to Animals be taken into consideration. He said —

"Barely two months have passed since this Bill was introduced, and, as I fully explained its provisions on that occasion, I shall now confine myself to such observations as seem necessary to explain the Report of the Select Committee."

"It will be remembered that the Bill divides acts of cruelty into two categories—one comprising those which might be ignored unless committed in pub-

lic, the other restricted to acts which, either from their nature or from their peculiar brutality, seem to justify intrusion under proper safeguards into private premises. I intimated that I would be prepared to consider suggestions for adding to the second category, but only one such suggestion has been received. His Honour the Lieutenant Governor of Bengal considers that the practice called *phuká* should be definitely provided for, and in section 4 we have given effect to his recommendation. So far as I can learn, the practice is hardly known elsewhere than in or near Calcutta, it is perhaps, even more disgusting than cruel, and the justification for placing it in the second category is not so much its special barbarity as that it is only carried on in private cowsheds.

"As regards the first category, the Council will recollect that I undertook to ask Local Governments whether we might give effect to section 3 everywhere or in all towns, and, if not, whether the condition as to publicity might not be dispensed with. The weight of authority is decidedly in favour of retaining both the condition of publicity and the discretionary power of the Local Administrations with regard to local extent. There is such variety in the circumstances and conditions of different parts of the country, and even of different towns that it would be unsafe for us, sitting at this Board to attempt to determine any thing about the local application of the measure, and the opinions of most Local Governments seem to justify the apprehension which I expressed that they would be very chary about extending any measure relating to cruelty perpetrated in the seclusion of private houses. I trust that I carried the Council with me when I stated my own opinion last January that far more good is likely to result from the prevention of open cruelty over a wide area than from any premature attempt to suppress private as well as public cruelty within more restricted limits.

"A slight difficulty arises in Bengal from the fact that the local Act, I of 1869, includes cruelty of all sorts, wherever committed, within those towns to which it has been or may be applied. We have, however, modified the first section of the Bill so as to enable Local Governments to extend either the whole or any of its provisions to any local area, and such extension will not necessarily involve the repeal or suspension of any local enactment. His Honour can, therefore, maintain his local Act side by side with any sections of the general measure which may seem applicable to the particular locality, and, if there should be towns where he does not at present think it safe to attempt to deal with cases of only ordinary cruelty committed in private houses, he can apply the general measure alone. Section 1, as amended, gives the local authorities absolute freedom in this respect.

"The most important alteration made by the Committee is in the definition of animal. We felt that the old definition—animal includes a bird—was both inadequate and likely to be misleading. A bird is unquestionably an animal, but, if we go out of our way to affirm this, it might be inferred that we meant to exclude a fish, a frog, a turtle and so forth. I take it that the animals which we desire to protect are those which we keep around us, or choose to take out of their natural freedom, either for the sake of their services or for some other selfish reason. We have, therefore, defined animal for the purposes of the Act as 'any domestic or captured animal.' It seems to me that this will meet every case which we have in view—not only the domestic or tamed quadruped and bird of the Bengal Act but the quadrumanous monkey, that untamed but captured rat which was dipped in oil and set alight, the turtle which in Assam is sometimes carried about for days on a rope passed through holes bored in its feet, and the netted snipe which throbs out the last remains of its miserable life on the pavement of the Calcutta market. On the other hand we avoid interference with anything worthy of the noble name of sport—hunting, fishing, pig sticking and the like would clearly come under the Act if the word 'animal' were left to be interpreted in its widest signification.

"With regard to the third section three objections have been taken which require some notice. It has been said that a place to which the public have access is included in the term 'street' and need not be repeated, but the definition of street only includes such places if they are *open*. The repetition is necessary in order to bring in markets, sheds, pandals, shamianas, and the like, used for public resort or entertainment. The words 'for sale' in clause (c) have been demurred to, but they are necessary for the protection of veterinary surgeons,

may, without them the Society for the Prevention of Cruelty to Animals, which is one of the objectors, would itself be liable if it took charge of a maltreated beast out of pure compassion. The case of a gelding seemed to present some difficulty but we considered that it would not be 'for sale' until it had recovered from the effects of the operation. The last part of this clause was also objected to but we resolved to retain it. Just as there would be no thieves if there were no receivers, butchers would cease to skin goats alive or to cut out the tongues of turkeys if they could not safely dispose of the carcase. We may not be able to bring home the actual cruelty to a particular individual, but there should be no such difficulty in regard to possession of the carcase for sale, and by making that punishable we may hope to prevent the cruelty itself.

It seems important to empower a Magistrate to prevent a beast which he finds unfit for work from being put to labour, and as far as possible to provide for its proper treatment. With this object we have borrowed from the Madras City Police Act a series of clauses relating to veterinary infirmaries. Perhaps these will not be of much present use outside the presidency towns, but I hope, as time goes on infirmaries may be constituted in other places. Personally I should be glad to find a Local Government selecting some well regulated pound under an intelligent superintendent and declaring it an infirmary under the Act, but such an experiment would require careful supervision.

'We have struck out the special section relating to the apprehension of offenders because we thought this was sufficiently covered by section 57 of the Code of Criminal Procedure. If the person is known to the police or gives them his name and address, there is no reason why he should be dragged through the streets in custody. If he refuses to give his name and address or gives one that there is reason to believe to be false, any police officer can arrest him under the ordinary law.

"By section 10 we have authorized any Magistrate and some other responsible officers to order the destruction of any animal if they consider that its condition requires that it should be put out of its pain without delay.

"Section 11 is a new and important provision. Some discussion arose as to whether the Muhammadan and other methods of slaughtering animals might not be regarded by some Magistrates as 'unnecessarily cruel' within the meaning of section 5. To obviate the possibility of misconstruction upon this point we have now provided that—

'Nothing in the Act shall render it an offence to kill any animal in a manner required by the religion or religious rites and usages, of any race, sect, tribe or class.'

"The only other matter requiring notice is the slight alteration made with regard to penalties. The maximum punishment which can be inflicted under section 3 is now just half that provided by section 5 while the fine awardable under section 7 has been raised to Rs. 100 which is the limit prescribed in the corresponding section of the Bengal Act."

The Hon'ble MR. HALLIDAY said:—'I am in accord with the Hon'ble Member in charge of the Bill in the remarks he has just made regarding the provisions generally as arrived at in Select Committee. But there are one or two points on which I would ask to be permitted to say a few words. They relate to the Select Committee's determination to remove from the Bill the section which authorised police officers to arrest without warrant persons offending against the Act. It has been represented that the very nature of the offences under the Bill seems to render it absolutely necessary that, to be effectual action must be prompt, and the delay in obtaining a warrant will almost invariably be fatal to successful action. If I understand it rightly, the procedure adopted in the Bill will, so far as Calcutta is concerned, practically restrict the measure to cases occurring in public view, and, as has been pointed out to us by one authority, the power to apply by sworn information for a search warrant would only meet some of the possible instances of cruelty which might be practised on private premises, indeed, the evidence of, I may say, most cases coming under the Bill would probably have disappeared before the necessary formalities had been completed. The Hon'ble Member in charge of the Bill has said that provision relating to the apprehension of offenders was sufficiently covered by section 57 of the Code of Criminal Procedure, but it will be found that section 57 is not among

the sections of that Code extended to the towns of Calcutta and Bombay by various Acts. It would seem that in the town of Madras under their Local Police Act the law reaches any case of cruelty, and the general power given under that Act enables any police officer in whose view an offence under the Act is committed to take cognizance thereof at once, if immediate action be necessary. Thus, an important provision which is made applicable in Madras is not extended to either Bombay or Calcutta by this Bill. I was therefore of opinion that some provision should have appeared in the present legislation, not only for conferring powers on selected police officers to take cognizance at once if immediate action be necessary but also to have conceded to specially selected police officers, of a rank to be determined by the Local Government, the right of entry to search, for, as it is with regard to section 57 of the Criminal Procedure Code which I have mentioned, so with regard to the provisions of that Code relating to searches, the sections relating thereto have not been extended to Calcutta. I think myself that in this presidency town the right of entry might be conceded to specially selected police officers, safeguarded by certain conditions as to the rank of the officers, and as to their recording before entering private premises the information on which they are taking action. In regard, then, to the provisions in the Bill which go beyond those of the Bengal local Acts, I and III of 1869, the powers under section 57, Criminal Procedure Code (which is the only section under which action can be taken in respect of offences punishable by the Bill), are of no use in the presidency towns of Calcutta and Bombay. For these reasons I should have liked to have seen such provisions as I have mentioned included in this Bill, but as I understand that it is still left open to the Local Governments to embody in their local Acts those provisions in this Bill which relate to offences and punishments that are not to be found in the local Acts, I do not now press for any enlargement in the direction I have indicated of the powers sought to be conferred by this Bill, which is to have wider application. I have no doubt the Bengal Government will not now allow its presidency town to be in this respect in a worse position than the rest of the province to which this Act, when it comes into force, may be extended."

The Hon'ble MUHAMMAD ALI KHAN said —

"The Bill on the table is on the lines of the existing enactments on the subject of preventing cruelty to animals in different provinces, but its application is general and it is more comprehensive. Some new provisions have been introduced in the Bill for preventing animals being killed in a most brutal manner. Of late it has been discovered that there exists a practice among the butchers of flaying animals alive for getting better prices for the skin. Within a very short time I have read in the Calcutta papers of two or three cases of such wanton cruelty coming up before the Police Court. But no adequate punishment has been provided for such revolting practices in the existing enactment. The present Bill prescribes exemplary punishment for such inhuman acts.

"It is the duty of the Legislature to take proper measures for the protection of dumb animals from unnecessary cruelty, which they suffer patiently and helplessly at the hands of unfeeling persons and I think the provisions of this Bill are sufficient for the purpose. The Bill has undergone some necessary alterations in the Select Committee, and as it is revised, if passed into law, will, I dare say, command general approval."

The Hon'ble RAJA DURGA CHARN LAHA said — "I was a member of the Select Committee which considered the Bill. It struck me at first that the inquisitorial power therein given might lead to some hardship and oppression. Since, however, the operation of the law or any portion of it is left to the discretion of the Local Governments,—which I am sure will never think of extending the provisions of the Bill anywhere beyond the precincts of presidency towns, centres of trade and commerce and other populous towns where such offences as are provided for in the Bill are largely committed,—I do not think any great harm will be done by the measure. Besides, unless some such provision is made it will be utterly impossible to reach the offenders when the offences are committed in private houses, and a door will be left open to evade the law.

"It is only to be hoped that the provisions of the law will be so administered that they might not be turned into an engine of oppression in the hands of over zealous police-officials"

The Hon'ble MR HUTCHINS said — "With reference to what has been said by the Hon'ble Mr Halliday, I would remind the Council that this is a general enactment, designed on lines which, I hope, may be found applicable to the country generally, and specially intended, as I pointed out when I introduced it, for those provinces which have no local Legislature. If we had been framing a measure for the presidency-towns or limited to other centres of intelligence, we might possibly have gone further than we have done in the direction indicated by my hon'ble friend. But this right of entry is another of those questions upon which, even in Calcutta, the views of the community are widely divergent. Many excellent people who earnestly desire to protect the brute creation from cruelty, are extremely opposed to anything like intrusion upon private premises even under a Magistrate's warrant. The Commissioner of Police thinks we ought not to require a warrant at all. It seems to me that we have adopted a safe middle course, and that no other course would be suitable to a general enactment. We have provided in section 8 that—

'(1) If a Magistrate of the first class Sub divisional Magistrate Commissioner of Police or District Superintendent of Police upon information in writing and after such inquiry as he thinks necessary, has reason to believe that an offence against section 4 section 5 or section 6 is being or is about to be or has been committed in any place he may either himself enter and search or by his warrant authorize any police officer above the rank of a constable to enter and search the place

(2) The provisions of the Code of Criminal Procedure, 1882 relating to searches under that Code shall, so far as those provisions can be made applicable apply to a search under sub section (1)'

"If this section is extended to Calcutta, all the provisions of the Code relating to searches will necessarily be extended at the same time, and, as for section 57 of the Code, I am not aware of any reason why it should not be brought into operation in a presidency town at all events even now the police must have the same powers of arrest in regard to offences relating to cruelty to animals as they have with regard to other non-cognizable offences, and I do not see any particular reason why they should be given larger powers

'I am not disposed to take special precautions against a mere casual act. Where there is reason to suspect anything like habitual cruelty, a warrant can be obtained without difficulty and almost in as short a time as my hon'ble friend's selected officer would take to record his information in writing. It seems to me—and, if I rightly apprehend my hon'ble friend, he does not dissent from this view—that any supplementary legislation specially required for the presidency-towns should be undertaken by the local Councils and not embodied in our general Act.'

The Motion was put and agreed to

The Hon'ble MR HUTCHINS also moved that the Bill, as amended, be passed

The Motion was put and agreed to.

ACTS I OF 1859, VII OF 1880 AND V OF 1883 AMENDMENT BILL

The Hon'ble SIR DAVID BARBOUR moved that the presentation of the Report of the Select Committee on the Bill to amend Acts I of 1859 (*Merchant Seamen*), VII of 1880 and V of 1883 (*Indian Merchant Shipping*) be postponed. He said — 'There has not been sufficient time to receive and consider the opinions of the Local Governments, and postponement is, therefore, inevitable'

The Motion was put and agreed to

INDIAN TARIFF ACT, 1882, AMENDMENT BILL

The Hon'ble SIR DAVID BARBOUR also moved for leave to introduce a Bill to amend the Indian Tariff Act, 1882. He said —

"The object of this Bill is to raise the rate of duty on imported spirit

from Rs 5 to Rs 6 a gallon of the strength of London proof. Some time ago the Secretary of State for India requested the Government of India to consider the expediency of enhancing the import-duty on spirits. It was pointed out that in recent years the rates of duty on spirit manufactured in India had been increased in a higher proportion than the duty on imported spirit while the duty on the latter had been raised from Rs 4 a gallon, the amount at which it was fixed in 1875, to only Rs 5 a gallon, with a proportionate reduction for strength below London proof, the enhancement of the rates of duty on country spirits had been in many places very considerable. It was said that 'in order to restore the ratio that used to exist between the duty on imported spirit and the duty on Indian spirits, the rate of duty would have to be increased considerably'. It was also urged 'that an enhancement of the duties on imported spirits would be an important step towards increasing the price of, and the revenue from, strong drink, and also towards restricting the consumption. It would also, moreover, pave the way for further increases of the still head duties in towns and populous tracts'. The Government of India consulted the Local Governments and Administrations on the question. With the exception of Assam and the North Western Provinces and Oudh, the authorities consulted have been generally in favour of an increase. Both the Chief Commissioner of Assam and the Lieutenant Governor of the North Western Provinces consider that there is no such competition between imported and country spirit as to call for an increase in the import-duty. But in Assam the circumstances of the country have not as yet permitted the imposition of rates of duty on country spirit levied according to quantity and strength, while in the North-Western Provinces and Oudh the rate of duty is exceptionally low, though the Local Government is now considering the propriety of raising the rate. These facts sufficiently account for the opinions that have been received from Assam and the North Western Provinces. All other Governments are in favour of an increase. The following is an extract from the report of the Madras Board of Revenue, which is fully endorsed by the Government of Madras —

The incidence of duty on country spirit that is the excise duty *plus* the vend rents, in almost every large town in the presidency and in many rural tracts is already greater than the present tariff rate Rs 3 8 at 30° under proof and it will be practically impossible before long to raise the rate of excise duty any higher. In the interests, therefore, of the local distilling trade in the hope of keeping cheap and inferior European spirits out of the country and in the interests of temperance, in order that there may be scope for raising the excise duty and thereby decreasing consumption, the Board recommend an increase in the tariff rate of duty.

"The Government of Bengal states that low class European spirit competes considerably with country liquor and recommends an increase in the tariff rate chiefly with reference to that inferior class of imported spirit, on the ground that it is if not absolutely deleterious certainly less wholesome than either country spirit or country rum'. It is on the two considerations above stated that the Government of India has decided that it is desirable to increase the rate of duty as proposed in this Bill. The first of them is a consequence of the excise policy, which has been followed by the Government of India, of restricting the consumption of spirits as much as possible by the imposition of high rates of duty. This has been carried so far that any further progress in the same direction is, in some provinces, difficult or impossible without increasing the tariff rate on imported spirits. It is also obviously a sound policy to increase the rate of duty on specially injurious kinds of spirit. In regard to the amount of the increase of duty the Local Governments differed in their proposals, rates varying from Rs 6 to Rs 7 per gallon were suggested. The Government of India has decided that an increase to Rs 6 will be sufficient for the present.

"An increase in the rate of duty on perfumed spirit from Rs 7 8 to Rs 8 follows necessarily on the increase in the rate for ordinary spirit. The rate of duty on spirit in England is 10s 4d a gallon of the strength of London proof. This is considerably more than the rate of Rs 6 a gallon which it is now proposed to place on spirit imported into this country, and the classes which consume imported spirit in this country are at least as well able to pay a high rate of duty as the classes which consume the same quality of spirit in England."

The Motion was put and agreed to

The Hon'ble SIR DAVID BARBOUR also introduced the Bill

The Hon'ble SIR DAVID BARBOUR also applied to His Excellency the President to suspend the Rules for the Conduct of Business. He said —

"My object in so applying is that I may be able to move that the Bill be taken into consideration at once and passed to day if the Council should be of opinion that it ought to be passed. This is a course which can only be justified in a case of urgency, but I submit that the present case is one of urgency. If any delay takes place, large quantities of spirit will be taken out of bond, or imported, and particular individuals will be able to make an undue profit at the cost of the public and of the public revenues. There need be no hesitation in dealing with the matter at once on the ground that persons who have made contracts for the sale of liquor at a certain price, but have not yet paid the duty, will suffer hardship, because in an Act passed last year, VIII of 1889, provision was made to enable the seller in such case to add the additional duty to the contract price."

His Excellency THE PRESIDENT said — "The course which the Hon'ble Sir David Barbour asks me to adopt is one which has been taken before on similar occasions when a clear case of urgency arose. From what has fallen from the Hon'ble Member I have no hesitation in saying that a sufficient case has been made out, and I therefore suspend the Rules."

The Hon'ble SIR DAVID BARBOUR moved that the Bill be taken into consideration.

The Motion was put and agreed to.

The Hon'ble SIR DAVID BARBOUR then moved that the Bill be passed.

The Motion was put and agreed to.

EXCISE ACT, 1881, AND BENGAL EXCISE ACT, 1878, AMENDMENT BILL

The Hon'ble SIR DAVID BARBOUR also moved that the Bill to amend the Excise Act, 1881, and the Bengal Excise Act 1878, be taken into consideration. He said —

"I may say at once that no objection to this Bill has been raised by anybody either in respect of the principle of the Bill which aims at the taxation of Indian brewed beer, or in respect of the amount of duty to be imposed. Certain suggestions regarding it have been received from persons who are interested in it in their capacity as brewers. These suggestions can be satisfactorily dealt with by executive order but in respect of one of them legislation is desirable. I refer to the proposal to allow a drawback of the duty when Indian brewed beer is exported to foreign countries. This is obviously a reasonable suggestion and I propose to slightly amend the Bill so as to place Indian beer on the same footing in this respect as Indian spirits."

The Motion was put and agreed to.

The Hon'ble SIR DAVID BARBOUR also moved that the Bill, with the amendment already referred to, be passed. He said —

"Although the present Bill does not materially affect the finances it will I think, be convenient that I should now give a brief sketch of the general financial position. The usual Financial Statement is published to day, and full details will be found in it. When I speak of pounds it will be understood that I mean tens of rupees.

The Accounts of the year 1888-89 have now been finally closed. They show a surplus of Rs. 37,000.

"The Budget Estimate of that year, framed in March, 1888, showed a deficit of Rs. 698,000, and it is satisfactory that the Accounts have closed with a surplus, as it shows that we are beginning to see our way out of our recent financial difficulties."

"The Estimate of the current year, as framed in March last, showed a surplus of Rx 106 300

"The Revised Estimate if compiled in the same way as the Budget Estimate, would now show a surplus of Rx 2,733,200, and the Estimate of the coming year would show a surplus of Rx 304 900. Certain special arrangements are proposed which will affect the surplus of 1889-90 and of 1890 91, but it will be convenient to keep these arrangements out of sight until it has been explained how it happens that the Budget surplus of the current year has grown into Rx 2,733,200, while the Estimate of the year 1890 91, if compiled on the same basis, would show a surplus of only Rx 304,900

"In the first place, I propose to offer a few remarks on the subject of Exchange, so as to clear that question out of the way at the beginning. I have seen it stated that the improvement in the current year is largely or mainly due to the rise in the rate of Exchange. This is not the case. The rate of Exchange taken in the Budget Estimate was 1s 4 38d —one rupee. Although the rate of Exchange is now considerably higher than that rate, it was lower during a large portion of the year, and the average rate of Exchange for the whole year 1889 90 is now taken at only 1s 4 552d per rupee. The rise is therefore only slightly greater than one sixth of a penny per rupee. For present purposes it will be sufficient to put the improvement on this account at Rx 200,000 in round numbers. In the explanation I am about to give I shall distribute this improvement of Rx 200 000 among the several heads affected.

'Although the improvement in the position has not been mainly due to the rise in Exchange, the cessation of the long continued fall in the gold value of the rupee has been a most welcome relief to the finances. From 1873 to 1890 there have only been two other years in which the actual rate of Exchange exceeded or was equal to the rate taken in the Budget, and the average yearly fall from 1873 74 to 1889 90 has been 36 of a penny per rupee or more than twice the rise in the current year.

"Although the cessation of the hitherto continuous fall in the value of the rupee measured in gold has greatly improved the financial position for the time being the uncertainty as to the future relations of the precious metals constitutes a very serious danger, and one which it would be worth our while to make great sacrifices to escape. The future of the Currency question appears to rest at the present time in the hands of the United States of America.

"Coming now to the ordinary Revenue and Expenditure of the year, I may say at once that the chief improvement in the current year appears under the head of Opium. There is an increase of Rx 286 400 in Opium Revenue, there is a decrease of Rx 708 800 in Opium Expenditure. The total improvement under Opium is consequently Rx 995,200. In the Budget Estimate the price of Bengal Opium was taken at Rs 1,070 a chest. It has proved to be Rs 1,136, this accounts for the improvement in Opium Revenue, an improvement which I regret to say is not likely to be maintained during the coming year, as the price of Bengal opium at this month's sale was only Rs 1,040 a chest, though the market price has since risen.

"The decrease in Expenditure is due to a poor crop of Bengal opium. The total crop of Bengal opium is purchased by Government at a fixed price per seer. A good crop means heavy expenditure in the purchase of opium, a poor crop means a saving in expenditure. As it happens, the bad crop of the year has not done us material injury because the reserve of opium was very high and is still sufficient. The improvement under Opium in the current year must be considered as merely temporary. In a series of years we shall no doubt get average crops, and the present selling price of opium is much below the average price of the year about to close.

"In addition to the improvement under Opium, there has been, during the current year, a very satisfactory increase of revenue under what is known as the other Principal Heads of Revenue, which include Land revenue, Salt, Excise, Stamps, Provincial Rates, Customs, Assessed Taxes, Forests, Registration, and Tributes from Native States. This increase is partly Imperial, partly Provincial, partly Local.

"The large improvement in Revenue which is shown under the Principal Heads of Civil Revenue (excluding Opium) is of a permanent nature, or, in

other words, we can safely reckon on obtaining the same increase in future years. If there is any falling off under some heads it will be balanced by increase under other heads. This improvement amounts to Rx 766,500 on Imperial account, and is mainly due to an increase of Rx 298,400 under Land revenue, of Rx 149,600 under Salt, of Rx 79,100 under Excise, of Rx 31,500 under Stamps, of Rx 69,600 under Customs, and of Rx 112,700 under Forests.

"The improvement under Opium and the growth of Revenue under the other Principal Heads accounts in all for an improvement of Rx 1,761,700 in 1889-90, of which more than 40 per cent is a permanent increase of the public revenue, the rest being temporary.

"On Special Defences there has been a reduction of expenditure amounting to Rx 344,500 which merely represents postponement of charges which will be incurred hereafter, and under Interest not charged against Railways and Canals there has been a net improvement of Rx 230,900. The improvement in the net Interest charge is due to the high rate of interest obtained by the Secretary of State on that portion of his cash balance which he was able to invest to the saving from the issue of a loan of 2 crores very nearly at par last year as compared with the estimated charge for the issue of a loan of $2\frac{1}{2}$ crores at a discount to the rise in Exchange, and to other causes.

"There has also been a net improvement of Rx 118,600 under Army, notwithstanding the expenditure on the Chin Lushai Expedition, and of Rx 73,900 in the Railway Account. Under all other heads there is a net improvement of Rx 97,300. The total net improvement of the year is Rx 2,626,900.

"The explanation of the large surplus in 1889-90 may then be briefly stated as follows: in the current year Opium has given a net improvement of Rx 995,200, other Principal Heads of Revenue have given an improvement of Rx 766,500, Special Defences show a reduction of expenditure amounting to Rx 344,500, Interest gives an improvement of Rx 230,900. All other heads give a further net improvement of Rx 289,800. The total net improvement of the year is Rx 2,626,900, and, adding the Budget surplus of Rx 106,300 the surplus with which the year is expected to close is estimated at Rx 2,733,200. Of this net improvement of Rx 2,626,900, about Rx 200,000 has been caused by the rise in Exchange which has favourably affected Revenue and Expenditure under various heads. As the Accounts almost invariably show a better result than the Revised Estimate, I have little doubt that this surplus will be found to have been exceeded when the accounts of the year are finally closed.

"I can now explain very briefly why the surplus of 1890-91 is so small as compared with that of 1889-90. In the first place, we lose the temporary increase from Opium to which I have just referred, the loss on this account is actually Rx 992,400, in the next place, we receive in 1889-90 a special contribution from Local Governments of Rx 490,000, there is no such contribution in 1890-91, in the third place, the Budget Estimate of net Military Expenditure in 1890-91 shows an increase over the Revised Estimate of no less than Rx 611,000. On these three accounts—Opium Contribution from Local Governments and Military Expenditure—the financial position of 1890-91 is worse than that of 1889-90 by no less than Rx 2,093,400. Adding to this a net falling off under Interest of Rx 113,400 and an increase of expenditure amounting to Rx 133,900 under Special Defences, we get a falling off of Rx 2,340,700. The surplus of 1889-90 being Rx 2,733,200, this deterioration of Rx 2,340,700 would of itself be sufficient to cause the large surplus of 1889-90 to be replaced by a surplus of Rx 392,500. It so happens that under all other heads there is a net deterioration of Rx 87,600, which brings the surplus down to Rx 304,900.

"The increased expenditure on the Army in 1890-91 is due to the purchase of Magazine rifles and ammunition for them, to the cost of 21 more batteries of 12 pr breech loading guns, to the purchase of machinery for making ammunition for the guns in India, and to the provision of Rx 200,000 for the Chin Lushai expedition and of Rx 60,000 to complete the arrangements for prompt mobilisation of the 1st Army Corps. The total cost on the accounts I have stated is no less than Rx 1,361,300.

"Summing up the whole case and putting aside all matters of minor importance, it may be said that in 1889-90 we have a large surplus owing to a temporary improvement under Opium, to a general growth of revenue which will

be maintained and will affect future years, to short expenditure on Special Defences and in connection with the Army to reduction in the Interest charge, to improvements in the Railway Revenue Account, and to a rise in the rate of Exchange. In 1890-91 we have only a moderate surplus, because we lose the temporary improvement under Opium, because we no longer receive the special contribution of Rs 490,000 from Local Governments, because there are special demands in connection with the equipment of the Army, and because there is an increase in the net Interest charge, as well as an increase in the expenditure on Special Defences.

"It will be obvious from what I have just said that the estimates for next year would have shown a very considerable surplus but for the heavy and special demands that have fallen on them in connection with the Army. These special demands come to no less than Rs 1,361,300 exclusive of a provision of Rs 892,300 on account of Special Defences. It is reasonably certain that there will be special demands of a somewhat similar nature in 1891-92, but it is not probable that they will be so heavy as in the coming year. Nor are the finances of 1891-92 exposed to any special dangers so far as can now be seen, other than those vicissitudes which must always attend Indian finance. On the other hand we may look forward during 1890-91 to the normal growth of revenue. There are, therefore, strong grounds for holding that in 1891-92 we shall at least find ourselves in a position of comparative ease, with a surplus in hand, moderate in amount, but sufficient to allow of some improvement in financial conditions.

"In view of this comparatively favourable prospect the Government of India has decided to anticipate the future to some extent and to take immediate steps for the partial restoration of the Famine Grant. This can be done by measures which I shall now explain, but in the first place I propose to refer briefly to the nature of the Famine Grant and its history.

"The policy of strengthening the finances in connection with Famine was originally adopted in order to protect the country against the financial effects of Famine. It was calculated that Famine would cost either directly in expenditure intended to relieve distress or indirectly through loss of revenue no less than Rs 15,000,000 every ten years, and it was therefore decided that in ordinary years the Government should take measures for providing a surplus of Rs 1,500,000. This surplus would be used either to reduce debt directly by buying up and cancelling public obligations, or to indirectly reduce debt by diminishing borrowing.

"It has been sometimes assumed that the object of this policy was the provision of funds for the actual relief in time of famine of persons who were in distress, and it was argued that when the money so provided was no longer available the people could not be relieved in case of famine, and must perish. This was not the case. Whether a surplus exists or not, the Government recognises its obligations in case of famine, and the actual amount of cash in the treasury is regulated from time to time by considerations which are quite independent of the absorption or maintenance of the Famine Grant. The objects which the Famine Grant is intended to secure are purely financial. So long as it is maintained we have in ordinary years a surplus of Rs 1,500,000 and this surplus of Rs 1,500,000 in ordinary years will, it may reasonably be hoped, balance the deficits which must occur from time to time in a country of which the financial conditions are so uncertain.

"The Famine surplus was intended, in the first instance, to operate in the direction of reducing debt. At a subsequent period it was decided to use one-half of it for the construction of Railways and Canals which would protect the country from famine. I think this was, under the circumstances of the case, a wise and prudent measure, but it was a slight departure from the objects of the original policy. These were, as I have said, purely financial. In so far as the Protective Canals and Railways constructed from the Famine Grant returned a fair profit, or lessened the cost of relieving famine in so far as the original purpose of strengthening the finances was maintained. In so far as they failed to return this profit the original purpose was departed from. On the other hand it was an important consideration that the construction of these Railways and Canals might have the effect of mitigating famine to the extent of preserving human life, which would otherwise have been lost.

"The Government of India expressed their willingness in past years to go further in the direction of using the Famine Grant for the construction of Protective Works than was actually done, and would have appropriated it to meet any loss that might arise on Protective Railways constructed by means of borrowed money, in 1886 the Secretary of State did actually agree that the interest charge on the Indian Midland and the Bengal Nagpur Railways should be a charge against the Famine Grant. These Railways were held to be of importance for the protection of the country against famine, and it was only on the understanding I have stated that their construction was sanctioned. This matter has somewhat fallen out of sight in recent years, because, shortly after the decision of the Secretary of State was given, the financial difficulties of the Government became so great that the Famine Grant was practically abolished for the time and there was no special reason for calling attention to the fact that a portion of it went to meet the loss on the Indian Midland and Bengal Nagpur Railways.

"Although the Famine Grant was practically suspended for the time, the Government of India and the Secretary of State have always attached importance to its maintenance. If the Indian finances show bare equilibrium in normal years the deficits of bad years can only be met by borrowing, such borrowing must in time lead to a large growth of debt incurred for non productive purposes. The provision of what is really a yearly surplus of Rs 1,500,000 is the most effective means of preventing the growth of debt of this character.

"The manner in which it is proposed to partially restore the Famine Grant at once will now be explained.

We receive this year a special contribution of Rs 490,000 from Local Governments. This transaction is carried out by debiting the amount to the balances of Local Governments and crediting it to the Government of India. It is practically the same thing to all parties whether the transaction is carried out this month or next month. The credit is therefore postponed till next month, and the effect on the finances is to diminish our surplus of this year by Rs 490,000 and to increase that of next year by an equal amount.

"After this change is made there will be a surplus of Rs 2,243,200 in 1889-90 and of Rs 794,900 in 1890-91. In both these years a certain amount of expenditure is already shown under the Grant for Famine Relief and Insurance, partly on account of the construction of Protective Canals and partly for relief of distress. Of the surplus of 1889-90 a sum of Rs 433,500 will be utilised to raise the total Famine Grant to Rs 600,000, of the surplus of 1890-91, a sum of Rs 524,500 will be utilised to raise the Famine Grant of that year to a like amount. The surplus of the Revised Estimate will then stand at Rs 1,809,700, and the surplus of the Budget Estimate of 1890-91 will be Rs 270,400.

"The amount provided to meet the net charge on account of the Indian Midland Railway and the Bengal Nagpur Railway is Rs 458,100 in 1889-90, and Rs 432,800 in 1890-91.

"The final result then of the policy which the Government of India has decided to adopt is that in the current year we have provided in all Rs 1,058,100 (Rs 600,000 *plus* Rs 458,100) on account of the Famine Grant, that in the coming year we have provided Rs 1,032,800 (Rs 600,000 *plus* Rs 432,800), on the same account, and that we have nevertheless a surplus of Rs 1,809,700 in 1889-90 and of Rs 270,400 in 1890-91, these surpluses are available for the reduction of borrowing and will in practice be used for that purpose.

"The sums provided under the Grant for Famine Relief and Insurance *plus* the sums that go to meet the net charge on the Indian Midland and Bengal Nagpur Railways, together with the surpluses of the current and coming years, amount to Rs 4,171,000 in the aggregate, so that, practically, the Famine Grant has been more than restored for the years 1889-90 and 1890-91, as we have in the two years a sum of Rs 4,171,000 available for the purposes for which the policy of the yearly grant of Rs 1,500,000 for Famine Relief and Insurance was adopted.

The general effect on our borrowing of the surpluses of 1889-90 and 1890-91, which amount to Rs 2,080,100, and of the sums now set aside for

Reduction of Debt, amounting to Rx 958,000, making Rx 3,038,100 in all, is shown by the following facts

"The Government of India has arranged to spend in 1890 91 the sum of Rx 3,750,000 on the construction of Railways and Canals, not chargeable against Revenue

"Under ordinary circumstances we must have borrowed largely in the open market on this account. As our balances now stand we expect to be able to find this sum of Rx 3,750,000 in addition to Rx 907,000, on account of loans to be made by Government for local purposes, without raising a loan this year. This result is mainly due to the existence of the sum of Rx 3,038,100 to which I have just referred, which enables us to avoid borrowing a like amount and in this way effects a permanent saving of about Rx 120,000 yearly in interest. To this extent the finances of the country have been strengthened

"A further advantage of the improvement that has occurred in the financial position is that it is unnecessary at the present time to revise the financial relations between the Imperial Government and the Provincial Governments. The present contracts can be left to run their course, and the relations between the Local and Imperial Governments can be settled in 1892 and included in the contracts that will then be made

"In the Statement of last year I made the following remarks on the financial position of the Government of India — My deliberate conclusion is, that while there is every need for economy and for husbanding our revenue, there is no ground for despondent or pessimist views. Unless some unforeseen disaster occurs, there is every reason to hope that the lapse of two or three years will show a decided improvement in the financial position of the Government of India. It is true that the surplus which we have been able to show in the Estimates is only Rx 106,300, but the Estimates have been framed with great moderation, and if the Indian revenues continue to exhibit their usual elasticity and no unforeseen disaster occurs, I anticipate that the Financial Statement of 1890 91 will show decided improvement. These remarks were not universally accepted; those who had previously taken a pessimist view of Indian finance were not prepared to admit that there were signs of improvement. The progress made in the current year, however, confirms the soundness of the opinion I expressed in March last. Only twelve months have elapsed since I ventured to make that prophecy, and the signs of improvement are unmistakable

"In 1889 90 and 1890 91 we have partially restored the grant for Famine Relief and Insurance. We have a large surplus in 1889 90, and a moderate surplus in 1890 91 after making provision for altogether special demands for the equipment of the Army. Although the coming year is unlikely to prove so prosperous from a financial point of view as 1889 90 I look forward, in the absence of unforeseen disaster, to still further improvement in 1891 92

"But my remarks of last year regarding the signs of improvement in the finances had another effect which I did not anticipate at the time. It was assumed in some quarters that I was of opinion that the financial position was in all respects thoroughly satisfactory, and that the Government of India might at once with safety enter upon schemes which their promoters held would have the best effects on the country, but which certainly involved very heavy expenditure at the outset. Nothing was further from my intention than to convey any such impression, or to give the slightest encouragement to those who wish to mortgage the future of our finances for the sake of entering upon hazardous speculations

"I said last year that there were signs of improvement. I say now that my forecast has been borne out by the facts of the year about to close, and that there are good grounds for expecting further improvement in the coming year, but I fully recognise that we have difficulties of no slight magnitude still to meet, that the finances are exposed to many dangers, and that unforeseen disaster might for a time upset our calculations. There is every need for caution and for economy, and I should greatly regret if anything I now say or have said in the past conveyed the impression that the Government of India is in a position to embark on a policy of adventure of any description "

The Hon'ble MR EVANS said — "I have to suggest to the Council to consider whether there is any particular urgency in regard to the passing of this Bill. There may be difficulty in discussing the Budget Statement if the Bill is passed now."

His Excellency THE PRESIDENT said — "It will probably be convenient to adjourn at this stage till this day week and resume the discussion on it when the Council meets again."

The Council adjourned to Friday the 28th March, 1890

S HARVEY JAMES,
Secretary to the Govt of India
Legislative Department

FORT WILLIAM,
The 27th March, 1890

